

10.2 Affect of Domicile on Citizenship Status

Table 10: Affect of domicile on citizenship status

Status	Domicile WITHIN the FEDERAL ZONE	Temporary domicile WITHOUT the FEDERAL ZONE	Permanent Domicile WITHOUT the FEDERAL ZONE
Tax form(s) to file	IRS Form 1040	IRS Form 1040 plus 2555	IRS Form 1040NR
Location of domicile	Federal territories, possessions, and the District of Columbia	Foreign nations ONLY	Foreign nations States of the Union
Domestic national	Citizen <u>8 U.S.C. §1401</u> (Not required to file if physically present in the "United States" because no statute requires it)	Citizen abroad <u>26 U.S.C. §911</u> (Meets presence test)	National but not citizen <u>8 U.S.C. §1101(a)(21)</u> <u>8 U.S.C. §1101(a)(22)(B)</u> <u>8 U.S.C. §1408</u> <u>8 U.S.C. §1452</u>
Foreign national	Resident <u>26 U.S.C. §7701(b)(1)(A)</u>	Resident abroad <u>26 U.S.C. §911</u> (Meets presence test)	Nonresident Alien <u>26 U.S.C. §7701(b)(1)(B)</u> Alien <u>8 U.S.C. §1101(a)(3)</u>

**NOTES:**

- American citizens who are domiciled outside of federal jurisdiction, either in a state of the Union or a foreign country, are "nationals" but not "citizens" under federal law. They also qualify as "nonresident aliens" under 26 U.S.C. §7701(b)(1)(B). See sections 4.11.2 of the Great IRS Hoax for details.
- Temporary domicile in the middle column on the right must meet the requirements of the "Presence test" documented in IRS publications.
- "FEDERAL ZONE"=District of Columbia and territories of the United States in the above table
- The term "individual" as used on the IRS Form 1040 means an "alien" engaged in a "trade or business". All "taxpayers" are "aliens" engaged in a "trade or business". This is confirmed by 26 CFR §1.1441-1(c)(3), 26 CFR §1.1-1(a)(2)(ii), and 5 U.S.C. §552a(a)(2). Statutory "U.S. citizens" as defined in 8 U.S.C. §1401 are not "individuals" unless temporarily abroad pursuant to 26 U.S.C. §911 and subject to an income tax treaty with a foreign country. In that capacity, statutory "U.S. citizens" interface to the I.R.C. as "aliens" rather than "U.S. citizens" through the tax treaty.

### 10.3 Meaning of Geographical "Words of Art"

Because the states of the Union and the federal government are "foreign" to each other for the purposes of legislative jurisdiction, then it also follows that the definitions of terms in the context of all state and federal statutes must be consistent with this fact. The table below was extracted from the Great IRS Hoax, section 4.9 if you would like to investigate further, and it clearly shows the restrictions placed upon definitions of terms within the various contexts that they are used within state and federal law:

**Table 11: Meaning of geographical "words of art"**

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"state"	Foreign country	Union state	Union state	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
"State"	Union state	Federal state	Federal state	Union state	Union state	Union state
"in this State" or "in the State". <sup>4</sup>	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"State". <sup>5</sup> (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"several States"	Union states collectively. <sup>6</sup>	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively
"United States"	states of the Union collectively	Federal United States**	Federal United States**	United States* the country	Federal United States**	Federal United States**

#### NOTES:

- The term "Federal state" or "Federal 'States'" as used above means a federal territory as defined in 4 U.S.C. §110(d) and EXCLUDES states of the Union.
- The term "Union state" means a "State" mentioned in the United States Constitution, and this term EXCLUDES and is mutually exclusive to a federal "State".
- If you would like to investigate the various "words of art" that lawyers in the federal government use to deceive you, we recommend the following:
  - Sovereignty Forms and Instructions, Cites by Topic:  
<http://famguardian.org/TaxFreedom/FormsInstr-Cites.htm>
  - Great IRS Hoax, sections 3.9.1 through 3.9.1.28.

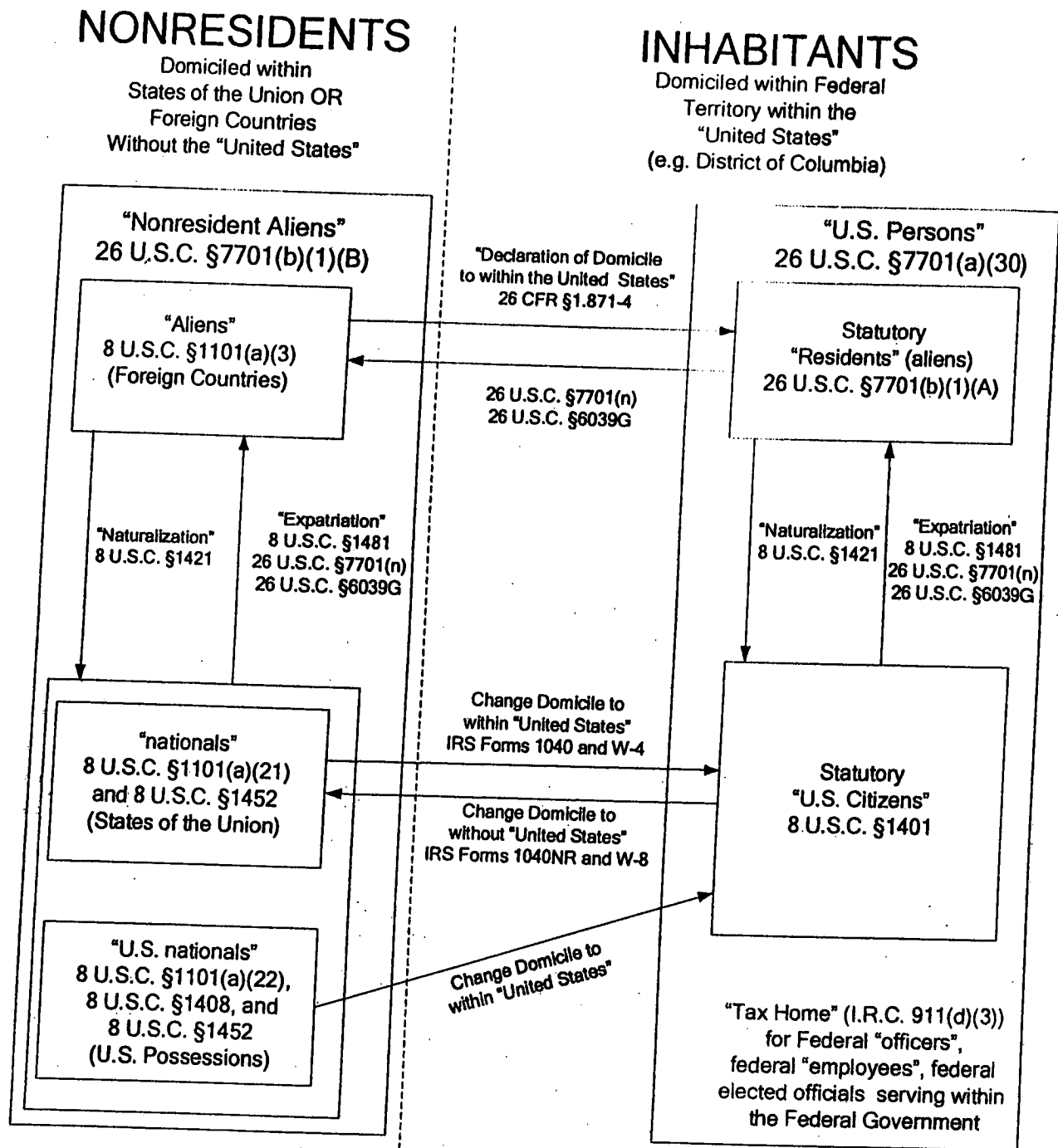
<sup>4</sup> See California Revenue and Taxation Code, section 6017 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=06001-07000&file=6001-6024>

<sup>5</sup> See California Revenue and Taxation Code, section 17018 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=17001-18000&file=17001-17039.1>

<sup>6</sup> See, for instance, U.S. Constitution Article IV, Section 2.

10.4 Citizenship and Domicile Options and Relationships

Figure 2: Citizenship and domicile options and relationships



## 10.5 Statutory Rules for Converting Between Various Domicile and Citizenship Options Under Federal Law

The rules depicted above are also described in text form using the list below, if you would like to investigate the above diagram further:

1. **Aliens:** Persons born in a foreign country and not within any state of the Union or within any federal territory.
  - 1.1. An alien is defined in 8 U.S.C. §1101(a)(3) as a person who is neither a citizen nor a national.
  - 1.2. An alien is a person who is not a "national" as defined in 8 U.S.C. §1101(a)(21).
  - 1.3. An alien with no domicile in the "United States" is presumed to be a "nonresident alien" pursuant to 26 CFR §1.871-4(b).
2. **Resident aliens:** An alien with a legal domicile on federal territory.
  - 2.1. "Resident aliens" are defined in 26 U.S.C. §7701(b)(1)(A).
  - 2.2. A "resident alien" is an alien who has a legal domicile on federal territory.
  - 2.3. An "alien" becomes a "resident alien" by filing IRS Form 1078 pursuant to 26 CFR §1.871-4(c)(ii).
3. **Nonresident aliens:** Persons with no domicile on federal territory and who are born either in a foreign country, a state of the Union, or within the federal zone.
  - 3.1. A "nonresident alien" is defined as a person who is neither a statutory "citizen" pursuant to 8 U.S.C. §1401 nor a statutory "resident" pursuant to 26 U.S.C. §7701(b)(1)(A).
  - 3.2. A person who is a "non-citizen national" pursuant to 8 U.S.C. §1452 and either 8 U.S.C. §1101(a)(21) or 8 U.S.C. §1101(a)(22)(B) is a "nonresident alien" but not an "alien".
4. **Convertibility between "aliens", "resident aliens", and "nonresident aliens":**
  - 4.1. A "nonresident alien" is not the legal equivalent of an "alien" in law.
  - 4.2. An alien may overcome the presumption that he is a "nonresident alien" and change his status to that of a "resident alien" by filing IRS Form 1078 pursuant to 26 CFR §1.871-4(c)(ii) while he is in the "United States".
  - 4.3. It is unlawful for an unmarried "non-citizen national" pursuant to 8 U.S.C. §1452 and either 8 U.S.C. §1101(a)(21) or 8 U.S.C. §1101(a)(22)(B) to become a "resident alien". This can only happen by either fraud or mistake.
  - 4.4. The term "residence" can only lawfully be used to describe the domicile of an "alien". Nowhere is this term used to describe the domicile of a "non-citizen national" or a "nonresident alien". See 26 CFR §1.871-2.
  - 4.5. The only way an "alien" can become both a "non-citizen national" and a "nonresident alien" at the same time is to be naturalized pursuant to 8 U.S.C. §1421.
5. **Sources of confusion on these issues:**
  - 5.1. The term "United States" is defined in the Internal Revenue Code at 26 U.S.C. §7701(a)(9) and (a)(10).
  - 5.2. The term "United States" for the purposes of citizenship is defined in 8 U.S.C. §1101(a)(38).
  - 5.3. The term "United States" is equivalent for the purposes of statutory "citizens" pursuant to 8 U.S.C. §1401 and "citizens" as used in the Internal Revenue Code. See 26 CFR §1.1-1(c).
  - 5.4. The term "United States" as used in the Constitution of the United States is NOT equivalent to the statutory definition of the term used in:
    - 5.4.1. 26 U.S.C. §7701(a)(9) and (a)(10).
    - 5.4.2. 8 U.S.C. §1101(a)(38).
  - 5.5. A constitutional "citizen of the United States" as mentioned in the Fourteenth Amendment is NOT equivalent to a statutory "citizen and national of the United States" as used in 8 U.S.C. §1401. See:
 

**Why you are a "national" or a "state national" and not a "U.S. citizen",** Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>
  - 5.6. In the case of jurisdiction over aliens only, the term "United States" implies all 50 states and the federal zone, and is not restricted only to the federal zone. See:
    - 5.6.1. **Nonresident Alien Position,** Form #05.020  
<http://sedm.org/Forms/FormIndex.htm>
    - 5.6.2. **Kleindienst v. Mandel,** 408 U.S. 753 (1972)

*In accord with ancient principles of the international law of nation-states, the Court in The Chinese Exclusion Case, 130 U.S. 581, 609 (1889), and in Fong Yue Ting v. United States, 149 U.S. 698 (1893), held broadly, as the Government describes it, Brief for Appellants 20, that the power to exclude aliens is "inherent in sovereignty, necessary for maintaining normal international relations and defending the country against foreign encroachments and dangers - a power to be exercised exclusively by the political branches of*

government . . . .” Since that time, the Court’s general reaffirmations of this principle have [408 U.S. 753, 766] been legion. 6 The Court without exception has sustained Congress’ “plenary power to make rules for the admission of aliens and to exclude those who possess those characteristics which Congress has forbidden.” Boutilier v. Immigration and Naturalization Service, 387 U.S. 118, 123 (1967). “[O]ver no conceivable subject is the legislative power of Congress more complete than it is over” the admission of aliens. Oceanic Navigation Co. v. Stranahan, 211 U.S. 320, 339 (1909). [Kleindienst v. Mandel, 408 U.S. 753 (1972)]

### 5.6.3. Chae Chan Ping v. U.S., 130 U.S. 581 (1889)

While under our constitution and form of government the great mass of local matters is controlled by local authorities, the United States, in their relation to foreign countries and their subjects or citizens, are one nation, invested with powers which belong to independent nations, the exercise of which can be invoked for the maintenance of its absolute independence and security throughout its entire territory. The powers to declare war, make treaties, suppress insurrection, repel invasion, regulate foreign commerce, secure republican governments to the states, and admit subjects of other nations to citizenship, are all sovereign powers, restricted in their exercise only by the constitution itself and considerations of public policy and justice which control, more or less, the conduct of all civilized nations. As said by this court in the case of *Cohens v. Virginia*, 6 Wheat. 264, 413, speaking by the same great chief justice: “That the United States form, for many, and for most important purposes, a single nation, has not yet been denied. In war, we are one people. In making peace, we are one people. In all commercial regulations, we are one and the same people. In many other respects, the American people are one; and the government which is alone capable of controlling and managing their interests in all these respects is the government of the Union. It is their government, and in that character they have no other. America has chosen to [130 U.S. 581, 605] be in many respects, and to many purposes, a nation; and for all these purposes her government is complete; to all these objects, it is competent. The people have declared that in the exercise of all powers given for these objects it is supreme. It can, then, in effecting these objects, legitimately control all individuals or governments within the American territory.”

[...]

“The power of exclusion of foreigners being an incident of sovereignty belonging to the government of the United States as a part of those sovereign powers delegated by the constitution, the right to its exercise at any time when, in the judgment of the government, the interests of the country require it, cannot be granted away or restrained on behalf of any one. The powers of government are delegated in trust to the United States, and are incapable of transfer to any other parties. They cannot be abandoned or surrendered. Nor can their exercise be hampered, when needed for the public good, by any considerations of private interest. The exercise of these public trusts is not the subject of barter or contract.” [Chae Chan Ping v. U.S., 130 U.S. 581 (1889)]

## 10.6 Affect of Federal Franchises and Offices Upon Your Citizenship and Standing in Court

Another important element of citizenship is that artificial entities like corporations are statutory but not Constitutional citizens in the context of civil litigation.

“A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was created, and of that state or country only.” [19 Corpus Juris Secundum, Corporations, §886]

“A corporation is not a citizen within the meaning of that provision of the Constitution, which declares that the citizens of each State shall be entitled to all the privileges and immunities of citizens of the several States.” [Paul v. Virginia, 8 Wall (U.S.) 168, 19 L.Ed 357 (1868)]

Likewise, all governments are “corporations” as well.

“Corporations are also of all grades, and made for varied objects; all governments are corporations, created by usage and common consent, or grants and charters which create a body politic for prescribed purposes; but whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise of power, they are all governed by the same rules of law, as to the construction and the obligation of the instrument by which the incorporation is made. One universal rule of law protects persons and property. It is a fundamental principle of the common law of England, that the term freemen of the kingdom, includes ‘all persons,’ ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2 Inst. 4), and is incorporated into our institutions. The persons of the members of corporations are on the same footing of protection as other persons, and their corporate property secured by the same laws which protect that of individuals. 2 Inst. 46-7. ‘No man shall be taken, ‘no man shall be disseised,’ without due process of law,



is a principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the federal government, by the amendments to the constitution."  
 [Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, 11 U.S. 213 (1817)]

TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE  
 PART VI - PARTICULAR PROCEEDINGS  
 CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE  
 SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS  
 Sec. 3002, Definitions

(15) "United States" means -  
 (A) a Federal corporation;  
 (B) an agency, department, commission, board, or other entity of the United States; or  
 (C) an instrumentality of the United States.

"A federal corporation operating within a state is considered a domestic corporation rather than a foreign corporation. The United States government is a foreign corporation with respect to a state."  
 [19 Corpus Juris Secundum, Corporations, §883]

Those who are acting in a representative capacity on behalf of the national government as "public officers" therefore assume the same status as their employer pursuant to Federal Rule of Civil Procedure 17(b). To wit:

IV. PARTIES > Rule 17.  
 Rule 17. Parties Plaintiff and Defendant; Capacity

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

- (1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;
- (2) for a corporation [the "United States", in this case, or its officers on official duty representing the corporation], by the law under which it was organized [municipal laws of the District of Columbia]; and
- (3) for all other parties, by the law of the state where the court is located, except that:
  - (A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and
  - (B) 28 U.S.C. §§ 754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[Federal Rule of Civil Procedure 17(b)]

Persons acting in the capacity as "public officers" of the national government are therefore acting as "officers of a corporation" as described in 26 U.S.C. §6671(b) and 26 U.S.C. §7343 and become "persons" within the meaning of federal statutory law.

TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671  
 § 6671. Rules for application of assessable penalties

(b) Person defined

The term "person", as used in this subchapter, includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > § 7343  
 §7343. Definition of term "person"

The term "person" as used in this chapter includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

Because all corporations are "citizens", then "public officers" also take on the character of "U.S. citizens" in the capacity of their official duties, regardless of what they are as private individuals. It is also interesting to note that IRS correspondence

Why You Are a "national" or a "state national" and NOT a "U.S. citizen"  
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 Rev. 9/5/2008

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EXHIBIT: \_\_\_\_\_

very conspicuously warns the recipient right underneath the return address the following, confirming that they are corresponding with a "public officer" and not a private individual:

"Penalty for private use \$300."

Note that all "taxpayers" are "public officers" of the national government, and they are referred to in the Internal Revenue Code as "effectively connected with a trade or business". The term "trade or business" is defined as "the functions of a public office":

26 U.S.C. Sec. 7701(a)(26)

"The term 'trade or business' includes the performance of the functions of a public office."

For details on this scam, see:

1. *Proof That There is a "Straw Man", Form #05.042*  
<http://sedm.org/Forms/FormIndex.htm>
2. *Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form #05.008*  
<http://sedm.org/Forms/FormIndex.htm>
3. *The "Trade or Business" Scam, Form #05.001*  
<http://sedm.org/Forms/FormIndex.htm>
4. *Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"? Form #05.013*  
<http://sedm.org/Forms/FormIndex.htm>

The U.S. Supreme Court has also said it is "repugnant to the constitution" for the government to regulate private conduct. The only way you can lawfully become subject to the government's jurisdiction or the tax laws is to engage in "public conduct" as a "public officer" of the national government.

"The power to 'legislate generally upon' life, liberty, and property, as opposed to the 'power to provide modes of redress' against offensive state action, was 'repugnant' to the Constitution. *Id.*, at 15. See also *United States v. Reese*, 92 U.S. 214, 218 (1876); *United States v. Harris*, 106 U.S. 629, 639 (1883); *James v. Bowman*, 190 U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified, see, e.g., *Heart of Atlanta Motel, Inc. v. United States*, 379 U.S. 241 (1964); *United States v. Guest*, 383 U.S. 745 (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been questioned."

[*City of Boerne v. Flores*, *Archbishop of San Antonio*, 521 U.S. 507 (1997)]

Note also that ordinary "employees" are NOT "public officers":

*Treatise on the Law of Public Offices and Officers*  
Book I: Of the Office and the Officer: How Officer Chosen and Qualified  
Chapter I: Definitions and Divisions

§2 How Office Differs from Employment.-A public office differs in material particulars from a public employment, for, as was said by Chief Justice MARSHALL, "although an office is an employment, it does not follow that every employment is an office. A man may certainly be employed under a contract, express or implied, to perform a service without becoming an officer."

"We apprehend that the term 'office,' said the judges of the supreme court of Maine, 'implies a delegation of a portion of the sovereign power to, and the possession of it by, the person filling the office; and the exercise of such power within legal limits constitutes the correct discharge of the duties of such office. The power thus delegated and possessed may be a portion belonging sometimes to one of the three great departments and sometimes to another; still it is a legal power which may be rightfully exercised, and in its effects it will bind the rights of others and be subject to revision and correction only according to the standing laws of the state. An employment merely has none of these distinguishing features. A public agent acts only on behalf of his principal, the public, whose sanction is generally considered as necessary to give the acts performed the authority and power of a public act or law. And if the act be such as not to require subsequent sanction, still it is only a species of service performed under the public authority and for the public good, but not in the exercise of any standing laws which are considered as roles of action and guardians of rights."

"The officer is distinguished from the employee," says Judge COOLEY, "in the greater importance, dignity and independence of his position; in being required to take an official oath, and perhaps to give an official bond; in the liability to be called to account as a public offender for misfeasance or non-feasance in office, and usually,

though not necessarily, in the tenure of his position. In particular cases, other distinctions will appear which are not general."

[A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, pp. 3-4, §2;  
SOURCE: <http://books.google.com/books?id=g19VVA1XAM&printsec=titlepage/>

The ruse described in this section of making corporations into "citizens" and those who work for them into "public officers" of the government and "taxpayers" started just after the Civil War. Congress has always been limited to taxing things that it creates, which means it has never been able to tax anything but federal and not state corporations. The Supreme Court has confirmed, for instance, that the income tax is and always has been a franchise or privilege tax upon profit of federal corporations.

"Excises are taxes laid upon the manufacture, sale or consumption of commodities within the country, upon licenses to pursue certain occupations and upon corporate privileges...the requirement to pay such taxes involves the exercise of [220 U.S. 107, 152] privileges, and the element of absolute and unavoidable demand is lacking..."

...It is therefore well settled by the decisions of this court that when the sovereign authority has exercised the right to tax a legitimate subject of taxation as an exercise of a franchise or privilege, it is no objection that the measure of taxation is found in the income produced in part from property which of itself considered is nontaxable...

Conceding the power of Congress to tax the business activities of private corporations.. the tax must be measured by some standard..."

[*Flint v. Stone Tracy Co.*, 220 U.S. 107 (1911)]

"The Sixteenth Amendment declares that Congress shall have power to levy and collect taxes on income, 'from [271 U.S. 174] whatever source derived,' without apportionment among the several states and without regard to any census or enumeration. It was not the purpose or effect of that amendment to bring any new subject within the taxing power. Congress already had power to tax all incomes. But taxes on incomes from some sources had been held to be 'direct taxes' within the meaning of the constitutional requirement as to apportionment. Art. 1, § 2, cl. 3, § 9, cl. 4; *Pollock v. Farmers' Loan & Trust Co.*, 158 U.S. 601. The Amendment relieved from that requirement, and obliterated the distinction in that respect between taxes on income that are direct taxes and those that are not, and so put on the same basis all incomes 'from whatever source derived.' *Brushaber v. Union P. R. Co.*, 240 U.S. 1, 17. 'Income' has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909, in the Sixteenth Amendment, and in the various revenue acts subsequently passed. *Southern Pacific Co. v. Lowe*, 247 U.S. 330, 335; *Merchants' L. & T. Co. v. Smietanka*, 255 U.S. 509, 219. After full consideration, this Court declared that income may be defined as gain derived from capital, from labor, or from both combined, including profit gained through sale or conversion of capital. *Stratton's Independence v. Howbert*, 231 U.S. 399, 415; *Doyle v. Mitchell Brothers Co.*, 247 U.S. 179, 185; *Eisner v. Macomber*, 252 U.S. 189, 207. And that definition has been adhered to and applied repeatedly. See, e.g., *Merchants' L. & T. Co. v. Smietanka*, supra; 518; *Goodrich v. Edwards*, 255 U.S. 527, 535; *United States v. Phellis*, 257 U.S. 156, 169; *Miles v. Safe Deposit Co.*, 259 U.S. 247, 252-253; *United States v. Supplee-Biddle Co.*, 265 U.S. 189, 194; *Irwin v. Gavitt*, 268 U.S. 161, 167; *Edwards v. Cuba Railroad*, 268 U.S. 628, 633. In determining what constitutes income, substance rather than form is to be given controlling weight. *Eisner v. Macomber*, supra, 206. [271 U.S. 175]"  
[*Bowers v. Kerbaugh-Empire Co.*, 271 U.S. 170, 174, (1926)]

"As repeatedly pointed out by this court, the Corporation Tax Law of 1909, imposed an excise or privilege tax, and not in any sense, a tax upon property or upon income merely as income. It was enacted in view of the decision of *Pollock v. Farmer's Loan & T. Co.*, 157 U.S. 429, 29 L. Ed. 759, 15 Sup. Ct. Rep. 673, 158 U.S. 601, 39 L. Ed. 1108, 15 Sup. Ct. Rep. 912, which held the income tax provisions of a previous law to be unconstitutional because amounting in effect to a direct tax upon property within the meaning of the Constitution, and because not apportioned in the manner required by that instrument."  
[*U.S. v. Whiteridge*, 231 U.S. 144, 34 S. Sup. Ct. 24 (1913)]

To create and expand a national income tax, the federal government therefore had to make the municipal government of the District of Columbia into a federal corporation in 1871 and then impose an income tax upon the officers of the corporation ("public officers") by making all of their earnings from the office into "profit" and "gross income" subject to excise tax upon the franchise they participate in. Below is the history of this transformation. You can find more in Great IRS Hoax Chapter 6:

1. The first American Income Tax was passed in 1862. See:



12 Stat. 432.

<http://memory.loc.gov/cgi-bin/amlpage?collId=HSL&fileName=01115012.db&recNum=463>

2. The License Tax Cases was heard in 1866 by the Supreme Court, in which the Supreme Court said that Congress could not license a trade or business in a state in order to tax it, referring to the civil war tax enacted in 1862. See:

License Tax Cases, 72 U.S. 462 (1866)

<http://caselaw.lp.findlaw.com/scripts/getcase.pl?navby=case&court=us&vol=72&page=462>

3. The Fourteenth Amendment was ratified in 1868. This makes corporations "citizens".

4. The civil war income tax was repealed in 1871. See:

4.1. 17 Stat. 401

4.2. Great IRS Hoax, Section 6.5.20.

5. Congress incorporated the District of Columbia in 1871. The incorporation of the District of Columbia was done to expand the income tax by taxing the government's own "public officers" as a federal corporation. See the following:

19 Stat. 419

<http://fanguardian.org/Subjects/Taxes/16Amend/SpecialLaw/DCCorpStatuesAtLarge.pdf>

If you would like to know more about how franchises such as a "public office" affect your effective citizenship and standing in court, see:

Government Instituted Slavery Using Franchises, Form #05.030

<http://sedm.org/Forms/FormIndex.htm>

## **11. HOW TO DESCRIBE YOUR CITIZENSHIP ON GOVERNMENT FORMS AND CORRESPONDENCE**

This section provides some pointers on how to describe your citizenship status on government forms in order to avoid being confused with a someone who has a domicile on federal territory and therefore no Constitutional rights. Below is a summary of how we recommend protecting yourself from the prejudicial presumptions of others about your citizenship status:

1. To undo the damage you have done over the years to your status by incorrectly describing your status, send in the following form and submit according to the instructions provided:

Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001

<http://sedm.org/Forms/FormIndex.htm>

2. Quit using Taxpayer Identifying Numbers. 20 CFR §422.104 says that only statutory "U.S. citizens" and "permanent residents" can lawfully apply for Social Security Numbers, both of which share in common a domicile on federal territory such as statutory "U.S. citizens" and "residents" (aliens), can lawfully use such a number. 26 CFR §301.6109-1(b) also indicates that "U.S. persons", meaning persons with a domicile on federal territory, are required to furnish such a number if they file tax forms. "Foreign persons" are also mentioned in 26 CFR §301.6109-1(b), but these parties also elect to have an effective domicile on federal territory and thereby become "persons" by engaging in federal franchises. See:

- 2.1. Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?, Form #05.013

<http://sedm.org/Forms/FormIndex.htm>

- 2.2. Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number", Form #04.022-attach this form to every government form that asks for a Social Security Number or Taxpayer Identification Number. Write in the SSN/TIN Box (NONE: See attached form #04.022).

<http://sedm.org/Forms/FormIndex.htm>

- 2.3. Resignation of Compelled Social Security Trustee, Form #06.002-use this form to quit Social Security lawfully.

<http://sedm.org/Forms/FormIndex.htm>

3. If you are completing any kind of government form or application to any kind of financial institution other than a tax form and you are asked for your citizenship status, TIN, or Social Security Number, attach the following form and prepare according to the instructions provided:

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001

<http://sedm.org/Forms/FormIndex.htm>

4. If you are completing and submitting a government tax form, attach the following form and prepare according to the instructions provided:

Tax Form Attachment, Form #04.013  
<http://sedm.org/Forms/FormIndex.htm>

5. If you are submitting a voter registration, attach the following form and prepare according to the instructions provided:

Voter Registration Attachment, Form #06.003  
<http://sedm.org/Forms/FormIndex.htm>

6. If you are applying for a USA passport, attach the following form and prepare according to the instructions provided:

USA Passport Application Attachment, Form #06.007  
<http://sedm.org/Forms/FormIndex.htm>

7. If you are submitting a complaint, response, pleading, or motion to a federal court, you should attach the following form:

Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002  
<http://sedm.org/Litigation/LitIndex.htm>

8. Use as many of the free forms as you can from the page below. They are very well thought out to avoid traps set by the predators who run our government:

SEDM Forms Page  
<http://sedm.org/Forms/FormIndex.htm>

9. When engaging in correspondence with anyone in the government, legal, or financial profession about your status that occurs on other than a standard government form, use the following guidelines:

9.1. In the return address for the correspondence, place the phrase "(NOT A DOMICILE OR RESIDENCE)".

9.2. Entirely avoid the use of the words "citizen", "citizenship", "resident", "inhabitant". Instead, prefer the term "non-citizen national", and "transient foreigner".

9.3. Never describe yourself as an "individual". 5 U.S.C. §552a(a)(2) says that this entity is a government employee who is a statutory "U.S. citizen" or "resident" (alien). Instead, refer to yourself as a "transient foreigner" and a "nonresident". Some forms such as IRS form W-8BEN have no block for "transient foreigner" or "nonresident", in which case modify the form to add that option. See the following for details:

About IRS Form W-8BEN, Form #04.001  
<http://sedm.org/Forms/FormIndex.htm>

- 9.4. Entirely avoid the use of the phrase "United States", because it has so many different and mutually exclusive meanings in the U.S. code and state law. Instead, replace this phrase with the name of the state you either are physically present within or with "USA" and then define that "USA" includes the states of the Union and all federal territory. For instance, you could say "Citizen of California Republic" and then put an asterisk next to it and at the bottom of the page explain the asterisk as follows:

*\* NOT a citizen of the STATE of California, which is a corporate extension of the federal government, but instead a sovereign Citizen of the California Republic*

*California Revenue and Taxation Code, section 6017 defines "State of" as follows:*

*"6017. 'In this State' or 'in the State' means within the exterior limits of the State of California and includes all territory within these limits owned by or ceded to the United States of America."*

- 9.5. Never use the word "residence", "permanent address", or "domicile" in connection with either the term "United States", or the name of the state you are in.
- 9.6. If someone else refers to you improperly, vociferously correct them so that they are prevented from making presumptions that would injure your rights.
- 9.7. Avoid words that are undefined in statutes that relate to citizenship. Always use words that are statutorily defined and if you can't find the definition, define it yourself on the form or correspondence you are sending. Use of undefined words encourages false presumptions that will eventually injure your rights and give judges and administrators discretion that they undoubtedly will abuse to their benefit. There isn't even a common definition of "citizen of the United States" or "U.S. citizen" in the standard dictionary, then the definition of "U.S. citizen" in all the state statutes and on all government forms is up to us! Therefore, once again, whenever you fill out any kind of form that specifies either "U.S. citizen" or "citizen of the United States", you should be very careful to clarify that it means "national" under 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452 or you will be "presumed" to be a federal citizen and a "citizen of the United States\*\*" under 8 U.S.C. §1401, and this is one of the biggest

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injuries to your rights that you could ever inflict. Watch out folks! Here is the definition we recommend that you use on any government form that uses these terms that makes the meaning perfectly clear and unambiguous:

**"U.S. \*\*\* citizen" or "citizen of the United States\*\*\*":** A "National" defined in either 8 U.S.C. §1101(a)(21) or 8 U.S.C. §1101(a)(22)(B) and 8 U.S.C. §1452 who owes their permanent allegiance to the confederation of states called the "United States". Someone who was not born in the federal "United States" as defined in 8 U.S.C. §1101(a)(38) and who is NOT a "citizen of the United States" under 8 U.S.C. §1401.

9.8. Refer them to this pamphlet if they have questions and tell them to do their homework.

For further information about the subjects in this section, see:

**Developing Evidence of Citizenship and Sovereignty, Form #12.002**  
<http://sedm.org/Forms/FormIndex.htm>

## 12. ANSWERING QUESTIONS FROM THE GOVERNMENT ABOUT YOUR CITIZENSHIP SO AS TO PROTECT YOUR SOVEREIGN STATUS

When a federal officer asks you if you are a "citizen", consider the context! The only basis for him asking this is federal law, because he isn't bound by state law. If you tell him you are a "citizen" or a "U.S. citizen", then indirectly, you are admitting that you are subject to federal law, because that's what it means to be a "citizen" under federal law! Watch out! Therefore, as people born in and domiciled within a state of the Union on land that is not federal territory, we need to be very careful how we describe ourselves on government forms. Below is what we should say in each of the various contexts to avoid misleading those asking the questions on the forms. In this context, let's assume you were born in California and are domiciled there. This guidance also applies to questions that officers of the government might ask you in each of the two contexts as well:

Table 12: Describing your citizenship and status on government forms

#	Question on form	State officer or form	Context
1	Are you a "citizen"?	Yes. Of California, but not the "State of California".	<b>Federal officer or form</b> No. Not under federal law.
2	Are you a "national"?	Yes. Of California, but not the "State of California".	Yes. I'm a "national of the United States[***] of America" under 8 U.S.C. §1101(a)(21)
3	Are you a "U.S. citizen"?	No. I'm a California "citizen" or simply a "national"	No. I'm a California citizen or simply a "national". I am <u>not</u> a federal "citizen" because I don't maintain a domicile on federal territory.
4	Are you subject to the political jurisdiction of the United States[**]?	Yes. I'm a state elector who influences federal elections indirectly by the representatives I elect.	Yes. I'm a state elector who influences federal elections indirectly by the representatives I elect.
5	Are you subject to the legislative jurisdiction of the United States[**]?	No. I am only subject to the legislative jurisdiction of California but not the "State of California". The "State of" California is a corporate subdivision of the federal government that only has jurisdiction in federal areas within the state.	No. I am only subject to the laws and police powers of California but not the State of California, and not the federal government, because I don't maintain a domicile on federal territory subject to "its" jurisdiction.
6	Are you a "citizen of the United States[***]" under the Fourteenth Amendment?	Yes, but under federal law, I'm a "national". Being a "citizen" under state law doesn't make me subject to federal legislative jurisdiction and police powers. That status qualifies me to vote in any state election, but doesn't make me subject to federal law.	Yes, but under federal law, I'm a "national". Being a "citizen" under state law doesn't make me subject to federal legislative jurisdiction and police powers. That status qualifies me to vote in any state election, but doesn't make me subject to federal law.

Below is a sample interchange from a deposition held by a U.S. attorney against a sui juris litigant who knows his rights and his citizenship status. The subject is the domicile and citizenship of the litigant. This dialog helps to demonstrate how to keep the discussion focused on the correct issues and to avoid getting too complicated. If you are expecting to be called into a deposition by a U.S. attorney, we strongly suggest rehearsing the dialog below so that you know it inside and out:

**Questions 1:** Please raise your right hand so you can take the required oath.

**Answer 1:** I'm not allowed to swear an oath as a Christian. Jesus forbid the taking of oaths in Matt. 5:33-37. The courts have said that I can substitute an affirmation for an oath, and that I can freely prescribe whatever I want to go into the affirmation.

[8:222] Affirmation: A witness may testify by affirmation rather than under oath. An affirmation 'is simply a solemn undertaking to tell the truth.' [See FRE 603, Adv. Comm. Notes (1972); FRCP 43(d); and Ferguson v. Commissioner of Internal Revenue (5<sup>th</sup> Cir. 1991) 921 F2d 488, 489—affirmation is any form or statement acknowledging 'the necessity for telling the truth']

[...]

[8:224] 'Magic words' not required: A person who objects to taking an 'oath' may pledge to tell the truth by any 'form or statement which impresses upon the mind and conscience of a witness the necessity for telling the truth.' [See FRE 603, Adv. Comm. Notes (1972)—'no special verbal formula is required'; United States v. Loper (4<sup>th</sup> Cir. 1969), 419 F2d 1405, 1407; United States v. Ward (9<sup>th</sup> Cir. 1992) 989 F2d 1015, 1019] [Rutter Group, Federal Civil Trials and Evidence, 2005, pp. 8C-1 to 8C-2]

**Questions 2:** Please provide or say your chosen affirmation

**Answer 2:** Here is my affirmation:

"I promise to tell the truth, the whole truth, and nothing but the truth. Do not interrupt me at any point in this deposition or conveniently destroy or omit the exhibits I submit for inclusion in the record because you will cause me to commit subornation of perjury in violation of 18 U.S.C. §1622 and be guilty of witness tampering in violation of 18 U.S.C. §1512. This deposition constitutes religious and political beliefs and speech that are NOT factual and not admissible as evidence pursuant to Federal Rule of Evidence 610 if any portion of it is redacted or removed from evidence or not allowed to be examined or heard in its entirety by the jury or judge. It is ONLY true if the entire thing can be admitted and talked about and shown to the jury or fact finder at any trial that uses it.

Non-acceptance of this affirmation or refusal to admit all evidence submitted during this deposition into the record by the court shall constitute:

1. Breach of contract (this contract).
2. Compelled association with a foreign tribunal in violation of the First Amendment and in disrespect of the choice of citizenship and domicile of the deponent.
3. Evidence of unlawful duress upon the deponent.
4. Violation of this Copyright/User/Shrink wrap license agreement applying to all materials submitted or obtained herein.

The statements, testimony, and evidence herein provided impose a license agreement against all who use it. The deposer and the government, by using any portion of this deposition as evidence in a civil proceeding, also agree to grant witness immunity to the deponent in the case of any future criminal proceeding which might use it pursuant to 18 U.S.C. §6002.

Any threats of retaliation or court sanctions or punishment because of this Affirmation shall also constitute corruptly threatening and tampering with a witness in violation of 18 U.S.C. §1512.

This affirmation is an extension of my right to contract guaranteed under Article I, Section 10 of the United States Constitution and may not be interfered with by any court of the United States.

I am appearing here today as a fiduciary, foreign ambassador, minister of a foreign state, and a foreign government, God's government on earth. The ONLY civil laws which apply to this entire proceeding are the laws of my domicile, being God's Kingdom and the Holy Bible New King James Version, pursuant to Fed.Rule.Civ.Proc. 17(b) and Fed.Rule.Civ.Proc. 44.1. The Declaration of Independence says that all just powers of government derive from the consent of the governed, and the ONLY laws that I consent to are those found in the Holy Bible. Domicile is the method of describing the laws that a person voluntarily consents to, and the Bible forbids me to consent to the jurisdiction of any laws other than those found in the Holy Bible.

**Questions 3:** Where do you live

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1 Answer 3: In my body.

2  
3 Question 4: Where does your body sleep at night?

4 Answer 4: In a bed.

5  
6 Question 5: Where is the bed geographically located?

7 Answer 5: On the territory of my Sovereign, who is God. The Bible says that God owns all the Heavens and the Earth,  
8 which leaves nothing for Caesar to rule. See Gen. 1:1, Psalms 89:11-13, Isaiah 45:12, Deut. 10:14. You're  
9 trying to create a false presumption that I have allegiance to you and must follow your laws because I live on  
10 your territory. It's not your territory. God is YOUR landlord, and if my God doesn't exist, then the  
11 government doesn't exist either because they are both religions and figments of people's imagination. You  
12 can't say that God doesn't exist without violating the First Amendment and disestablishing my religion and  
13 establishing your own substitute civil religion called "government". What you really mean to ask is what is  
14 my domicile because that is the origin of all of your civil jurisdiction over me, now isn't it?

15  
16 Questions 6: Where is your domicile?

17 Answer 6: My domicile establishes to whom I owe exclusive allegiance, and that allegiance is exclusively to God, who is  
18 my ONLY King, Lawgiver, and Judge. Isaiah 33:22. The Bible forbids me to have allegiance to anyone but  
19 God or to nominate a King or Ruler to whom I owe allegiance or obedience. See 1 Sam. 8:4-8 and 1 Sam. 12.  
20 Consequently, the only place I can have a domicile is in God's Kingdom on Earth, and since God owns all the  
21 earth, I'm a citizen of Heaven and not any man-made government, which the Bible confirms in Phil. 3:20.  
22 You're trying to recruit me to commit idolatry by placing a civil ruler above my allegiance to God, which is  
23 the worst sin of all documented in the Bible and violates the first four commandments of the Ten  
24 Commandments. The Bible also says that I am a pilgrim and stranger and sojourner on earth who cannot be  
25 conformed to the earth, and therefore cannot have a domicile within any man-made government, but only  
26 God's government. Hebrews 11:13, 1 Pet. 2:1, Romans 12:2.

27  
28 Questions 7: Are you a "U.S. citizen"?

29 Answer 7: Which of the three "United States" do you mean? The U.S. Supreme Court identified three distinct definitions  
30 of "United States" in Hooven & Allison Co. v. Evatt, 324 U.S. 652 (1945)? If there are three different  
31 "United States", then it follows that there are three different types of "U.S. citizens", now doesn't it?

32  
33 Questions 8: You don't know which one of the three are most commonly used on government forms?

34 Answer 8: That's not the point here. You are the moving party and you have the burden of proof. You are the one who  
35 must define exactly what you mean so that I can give you an unambiguous answer that is consistent with  
36 prevailing law. I'm not going to do your job for you, and I'm not going to encourage injurious presumptions  
37 about what you mean by the audience who will undoubtedly read this deposition. Presumption is a biblical  
38 sin. See Numbers 15:30, New King James version. I won't sit here and help you manufacture presumptions  
39 about my status that will prejudice my God given rights.

40  
41 Questions 9: Are you a "resident" of the United States?

42 Answer 9: A "resident" is an alien with a domicile within your territory. I don't have a domicile within any man-made  
43 government so I'm not a "resident" ANYWHERE. I am not an "alien" in relation to you because I was born  
44 here. That makes me a "national" pursuant to 8 U.S.C. §1101(a)(21) but not a statutory "citizen" as defined in  
45 8 U.S.C. §1401. All statutory citizens are persons born somewhere in the United States and who have a  
46 domicile on federal territory, and I'm NOT a statutory "citizen".

47  
48 Questions 10: What kind of "citizen" are you?

49 Answer 10: I'm not a "citizen" or "resident" or "inhabitant" of any man-made government, and what all those statuses  
50 have in common is domicile within the jurisdiction of the state or forum. I already told you I'm a citizen of  
51 God's Kingdom and not Earth because that is what the Bible requires me to be as a Christian. Being a  
52 "citizen" implies a domicile within the jurisdiction of the government having general jurisdiction over the  
53 country or state of my birth. I can only be a "citizen" of one place at a time because I can only have a  
54 domicile in one place at a time. A person without a domicile in the place that he is physically located is a  
55 transient foreigner, a stranger, and a stateless person in relation to the government of that place. That is what I



am. I can't delegate any of my God-given sovereignty to you or nominate you as my protector by selecting a domicile within your jurisdiction because the Bible says I can't conduct commerce with any government and can't nominate a king or protector over or above me. Rev. 18:4, 1 Sam. 8:4-8 and 1 Sam. 12. The Bible forbids oaths, including perjury oaths, which means I'm not allowed to participate in any of your franchises or excise taxes, submit any of your forms, or sign any contracts with you that would cause a surrender of the sovereignty God gave me as his fiduciary and "public officer". See Matt. 5:33-37. I also can't serve as your "public officer", which is what all of your franchises do to me, because no man can serve two masters. Luke 16:13. I have no delegated authority from the sovereign I represent here today, being God, to act as your agent, fiduciary, or public officer, all of which is what a "taxpayer" is.

"You were bought at a price: do not become slaves of men [and remember that government is made up of men]."  
[1 Cor. 7:23, Bible, NKJV]

"We ought to obey God rather than men."  
[Acts 5:27-29, Bible, NKJV]

**Questions 11:** Who issued your passport?

**Answer 11:** The "United States of America" issued my passport, not the "United States". The Articles of Confederation identify the United States of America as the confederation of states of the Union, not the government that was created to serve them called the "United States". See United States v. Curtiss-Wright Export Corporation, 299 U.S. 304 (1936). The only thing you need to get a passport is allegiance to "United States" pursuant to 22 U.S.C. §212. The "United States" they mean in that statute isn't defined and it could have one of three different meanings. Since the specific meaning is not identified, I define "allegiance to the United States" as being allegiance to the people in the states of the Union and NOT the pagan government that serves them in the District of Criminals. No provision within the U.S. Code says that I have to be a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 in order to obtain a passport or that possession of a passport infers or implies that I am a statutory "U.S. citizen". A passport is not proof of citizenship, but only proof of allegiance. The only citizenship status that carries with it exclusively allegiance is that of a "national" but not a "citizen" pursuant to 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452. That and only that is what I am as far as citizenship. There is no basis to imply or infer anything more than that about my citizenship.

"...the only means by which an American can lawfully leave the country or return to it - absent a Presidentially granted exception - is with a passport... As a travel control document, a passport is both proof of identity and proof of allegiance to the United States. Even under a travel control statute, however, a passport remains in a sense a document by which the Government vouches for the bearer and for his conduct."  
[Halg vs Agee, 453 U.S. 280 (1981)]

**Questions 12:** Are you the "citizen of the United States" described in section 1 of the Fourteenth Amendment?

**Answer 12:** The term "United States" as used in the Constitution signifies the states of the Union and excludes federal territories and possessions.

"The earliest case is that of *Hepburn v. Ellzey*, 2 Cranch, 445, 2 L. ed. 332, in which this court held that, under that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense of that instrument. The result of that examination is a conviction that the members of the American confederacy only are the states contemplated in the Constitution . . . and excludes from the term the signification attached to it by writers on the law of nations.' This case was followed in *Barney v. Baltimore*, 6 Wall. 280, 18 L. ed. 825, and quite recently in *Hooe v. Jamleson*, 166 U.S. 395, 41 L. ed. 1049, 17 Sup. Ct. Rep. 596. The same rule was applied to citizens of territories in *New Orleans v. Winter*, 1 Wheat. 91, 4 L. ed. 44, in which an attempt was made to distinguish a territory from the District of Columbia. But it was said that 'neither of them is a state in the sense in which that term is used in the Constitution.' In *Scott v. Jones*, 5 How. 343, 12 L. ed. 181, and in *Miners' Bank v. Iowa ex rel. District Prosecuting Attorney*, 12 How. 1, 13 L. ed. 867, it was held that under the judiciary act, permitting writs of error to the supreme court of a state in cases where the validity of a state statute is drawn in question, an act of a territorial legislature was not within the contemplation of Congress."  
[Downes v. Bidwell, 182 U.S. 244 (1901)]

Therefore, the term "citizen of the United States" as used in section 1 of the Fourteenth Amendment implies a citizen of one of the 50 states of the Union who was NOT born within or domiciled within any federal territory or possession.

"The 1<sup>st</sup> section of the 14<sup>th</sup> article [Fourteenth Amendment], to which our attention is more specifically invited, opens with a definition of citizenship—not only citizenship of the United States[\*\*\*], but citizenship of the states. No such definition was previously found in the Constitution, nor had any attempt been made to define it by act of Congress. It had been the occasion of much discussion in the courts, by the executive departments and in the public journals. It had been said by eminent judges that no man was a citizen of the United States[\*\*\*] except as he was a citizen of one of the states composing the Union. Those therefore, who had been born and resided always in the District of Columbia or in the territories, though within the United States[\*], were not citizens."  
[Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

"It is impossible to construe the words 'subject to the jurisdiction thereof,' in the opening sentence [of the Fourteenth Amendment Section 1], as less comprehensive than the words 'within its jurisdiction,' in the concluding sentence of the same section; or to hold that persons 'within the jurisdiction' of one of the states of the Union are not 'subject to the jurisdiction of the United States[\*\*\*]'. "  
[U.S. v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456; 42 L.Ed. 890 (1898), emphasis added]

A constitutional citizen, which is what you are describing, is not a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 and may not describe himself as a "citizen" of any kind on any federal form. If I have ever done that, I was in error and you should disregard any evidence in your possession that I might have done such a thing because now I know that it was wrong.

### **13. ARGUING OR EXPLAINING YOUR CITIZENSHIP IN LITIGATION AGAINST THE GOVERNMENT**

A very common misconception about citizenship employed by IRS and Dept. of Justice Attorneys in the course of litigation is the following false statement:

"Constitutional citizens born within states of the Union and domiciled there are statutory "citizens of the United States" pursuant to 8 U.S.C. §1401, the Internal Revenue Code at 26 CFR §1.1-1(c), 26 U.S.C. §911."

The reasons why the above is false are explained elsewhere in this document. An example of such false statements is found in the Dept. of Justice Criminal Tax Manual, Section 40.05[7]:

40.05[7] Defendant Not A "Person" or "Citizen"; District Court Lacks Jurisdiction Over Non-Persons and State Citizens

40.05[7][a] Generally

Another popular protester argument is the contention that the protester is not subject to federal law because he or she is not a citizen of the United States, but a citizen of a particular "sovereign" state. This argument seems to be based on an erroneous interpretation of 26 U.S.C. §3121(e)(2), which states in part: "The term 'United States' when used in a geographical sense includes the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa." The "not a citizen" assertion directly contradicts the Fourteenth Amendment, which states "all persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the state wherein they reside." The argument has been rejected time and again by the courts. See *United States v. Cooper*, 170 F.3d 691, 691(7th Cir. 1999) (imposed sanctions on tax protester defendant making "frivolous squared" argument that only residents of Washington, D.C. and other federal enclaves are citizens of United States and subject to federal tax laws); *United States v. Mundi*, 29 F.3d 233, 237 (6th Cir. 1994) (rejected "patently frivolous" argument that defendant was not a resident of any "federal zone" and therefore not subject to federal income tax laws); *United States v. Hilgendorf*, 7 F.3d 1340, 1342 (7th Cir. 1993) (rejected "shop worn" argument that defendant is a citizen of the "Indiana State Republic" and therefore an alien beyond the jurisdictional reach of the federal courts); *United States v. Gerads*, 999 F.2d 1253, 1256-57 (8th Cir. 1993) (imposed \$1500 sanction for frivolous appeal based on argument that defendants were not citizens of the United States but instead "Free Citizens of the Republic of Minnesota" not subject to taxation); *United States v. Silevan*, 985 F.2d 962, 970 (8th Cir. 1993) (rejected as "plainly frivolous" defendant's argument that he is not a "federal citizen"); *United States v. Jagim*, 978 F.2d 1032, 1036 (9th Cir. 1992) (rejected "imaginative" argument that defendant cannot be punished under the tax laws of the United States because he is a citizen of the "Republic" of Idaho currently claiming "asylum" in the "Republic" of

Colorado) *United States v. Masat*, 948 F.2d 923, 934 (5th Cir. 1991); *United States v. Sloan*, 939 F.2d 499, 500-01 (7th Cir. 1991) ("strange argument" that defendant is not subject to jurisdiction of the laws of the United States because he is a "freeborn natural individual" citizen of the State of Indiana rejected); *United States v. Price*, 798 F.2d 111, 113 (5th Cir. 1986) (citizens of the State of Texas are subject to the provisions of the Internal Revenue Code).

[SOURCE: [http://www.usdoj.gov/tax/readingsroom/2001/cum\\_40ctax.htm#40.05](http://www.usdoj.gov/tax/readingsroom/2001/cum_40ctax.htm#40.05)] ]

Notice the self-serving and devious "word or art" games and "word tricks" played by the Dept. of Injustice in the above:

1. They deliberately don't show you the WHOLE definition in 26 U.S.C. §3121(e), which would open up a HUGE can of worms that they could never explain in a way that is consistent with everything that people know other than the way it is explained here.
2. They FALSELY and PREJUDICIALLY "presume" that there is no separation of powers between federal territory and states of the Union, which is a violation of your rights and Treason punishable by death. The separation of powers is the very foundation of the Constitution, in fact. See:  
*Government Conspiracy to Destroy the Separation of Powers*, Form #05.023  
<http://sedm.org/Forms/FormIndex.htm>
3. They deliberately refuse to recognize that the context in which the term "United States" is used determines its meaning.
4. They deliberately refuse to recognize that there are THREE definitions of the term "United States" according to the U.S. Supreme Court in section 2 earlier.
5. They deliberately refuse to reconcile which of the three mutually exclusive and distinct definitions of "United States" applies in each separate context and WHY they apply based on the statutes they seek to enforce.
6. They deliberately refuse to recognize or admit that the term "United States" as used in the Constitution includes states of the Union and excludes federal territory.
7. They deliberately refuse to apply the rules of statutory construction to determine what is "included" within the definition of "United States" found in 26 U.S.C. §3121(e)(2). They don't want to admit that the definition is ALL inclusive and limiting, because then they couldn't collect any tax, even though it is.

TITLE 26 > Subtitle C > CHAPTER 21 > Subchapter C > § 3121  
§ 3121. Definitions

(e) State, United States, and citizen

For purposes of this chapter—

(1) State

The term "State" includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa. [WHERE are the states of the Union?]

(2) United States

The term "United States" when used in a geographical sense includes the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa. [WHERE are the states of the Union?]

"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); *Colautti v. Franklin*, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated"); *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction — "the child up to the head." Its words, "substantial portion," indicate the contrary."  
[*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

"It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. *Colautti v. Franklin*, 439 U.S. 379, 392, and n. 10 (1979). Congress' use of the term "propaganda" in this statute, as indeed

in other legislation, has no pejorative connotation. As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it.  
[Meese v. Keene, 481 U.S. 465, 484 (1987)]

"As a rule, a definition which declares what a term "means" . . . excludes any meaning that is not stated"  
[Colautti v. Franklin, 439 U.S. 379 (1979), n. 10]

Therefore, if you are going to argue citizenship in federal court, we STRONGLY suggest the following lessons learned by reading the DOJ Criminal Tax Manual article above:

1. Include all the language contained in the following in your pleadings:

Rules of Presumption and Statutory Interpretation, Litigation Tool #10.003  
<http://sedm.org/Litigation/LitIndex.htm>

2. If someone from the government asks you whether you are a "citizen of the United States" or a "U.S. citizen":
  - 2.1. Cite the three definitions of the "United States" explained by the Supreme Court and then ask them to identify which of the three definitions of "U.S." they mean in the 2 earlier. Tell them they can choose ONLY one of the definitions.
    - 2.1.1. The COUNTRY "United States\*\*".
    - 2.1.2. Federal territory and no part of any state of the Union "United States\*\*\*"
    - 2.1.3. States of the Union and no part of federal territory "United States\*\*\*\*"
  - 2.2. Ask them WHICH of the three types of statutory citizenship do they mean in Title 8 of the U.S. Code and tell them they can only choose ONE:
    - 2.2.1. 8 U.S.C. §1401 statutory "citizen of the United States\*\*\*". Born in and domiciled on a federal territory and possession and NOT a state of the Union.
    - 2.2.2. 8 U.S.C. §1408 and 8 U.S.C. §1101(a)(22)(B) statutory "national of the United States\*\*\*". Born in and domiciled in American Samoa or Swain's Island.
    - 2.2.3. 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452 "non-citizen national" of the "United States\*\*\*\*". Born in and domiciled in a state of the Union and no subject to federal legislative jurisdiction but only subject to political jurisdiction.
  - 2.3. Hand them the following short form printed on double-sided paper and signed by you. Go to section 7 and point to the "national" status in diagram. Tell them you want this in the court record or administrative record and that they agree with it if they can't prove it wrong with evidence.

Citizenship, Domicile, and Tax Status Options, Form #10.010  
<http://sedm.org/Forms/FormIndex.htm>

If you want more details on how to field questions about your citizenship, fill out government forms describing your citizenship, or rebut arguments that you are wrong about your citizenship, we recommend sections 11 through 13 of the following:

Why You are a "national" or a "state national" and not a "U.S. citizen", Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>

3. If your opponent won't answer the above questions, then forcefully accuse him of engaging in TREASON by trying to destroy the separation of powers that is the foundation of the United States Constitution. Tell them you won't help them engage in treason or undermine the main protection for your constitutional rights, which the Supreme Court said comes from the separation of powers. Then direct them at the following document that proves the existence of such TREASON.

Government Conspiracy to Destroy the Separation of Powers, Form #05.023  
<http://sedm.org/Forms/FormIndex.htm>

4. Every time you discuss citizenship with a government representative, emphasize the three definitions of the "United States" explained by the Supreme Court and that respecting and properly applying these definitions consistently is how we respect and preserve the separation of powers. Those definitions appear in section 2 earlier.
5. Admit to being a constitutional "citizen of the United States\*\*\*\*" but not a statutory "citizen of the United States\*\*\*". This will invalidate almost all the caselaw they cite and force them to expose their presumptions about WHICH "United States" they are trying to corn-hole you into.
6. Emphasize that the context in which the term "United States" is used determines WHICH of the three definitions applies and that there are two main contexts.



"It is clear that Congress, as a legislative body, exercise two species of legislative power: the one, limited as to its objects, but extending all over the Union; the other, an absolute, exclusive legislative power over the District of Columbia. The preliminary inquiry in the case now before the Court, is, by virtue of which of these authorities was the law in question passed?"

[*Cohens v. Virginia*, 19 U.S. 261, 6 Wheat. 265, 17 U.S. 265 (1821)]

6.1. The Constitution: states of the Union and no part of federal territory. This is the "Federal government"

6.2. Federal statutory law: Community property of the states that includes federal territory and possession that is no party of any state of the Union. This is the "National government".

7. Emphasize that you can only be a "citizen" in ONE of the TWO unique geographical places above at a time because you can only have a domicile in ONE of the two places at a time. Another way of saying this it that you can only have allegiance to ONE MASTER at a time and won't serve two masters, and domicile is based on allegiance.

"domicile, A person's legal home. That place where a man has his true, fixed, and permanent home and principal establishment, and to which whenever he is absent he has the intention of returning. *Smith v. Smith*, 206 Pa.Super. 310m 213 A.2d 94. Generally, physical presence within a state and the intention to make it one's home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place to which he intends to return even though he may actually reside elsewhere. A person may have more than one residence but only one domicile. The legal domicile of a person is important since it, rather than the actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of voting and other legal rights and privileges."

[*Black's Law Dictionary*, Sixth Edition, p. 485]

"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located."

[*Miller Brothers Co. v. Maryland*, 347 U.S. 340 (1954)]

8. Emphasize that it is a violation of due process of law and an injury to your rights for anyone to PRESUME anything about which definition of "United States" applies in a given context or which type of "citizen" you are. EVERYTHING must be supported with evidence as we have done here.

(1) [8:4993] Conclusive presumptions affecting protected interests: A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due process and equal protection rights. [*Vlandis v. Kline* (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235; *Cleveland Bd. of Ed. v. LaFleur* (1974) 414 US 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process]

[*Rutter Group Practice Guide-Federal Civil Trials and Evidence*, paragraph 8:4993, page 8K-34]

9. Emphasize that applying the CORRECT definition is THE MOST IMPORTANT JOB of the court, as admitted by the U.S. Supreme Court, in order to maintain the separation of powers between the federal zone and the states of the Union, and thereby protect your rights:

"The idea prevails with some, indeed it has found expression in arguments at the bar, that we have in this country substantially two national governments; one to be maintained under the Constitution, with all of its restrictions; the other to be maintained by Congress outside the independently of that instrument, by exercising such powers [of absolutism] as other nations of the earth are accustomed to. I take leave to say that, if the principles thus announced should ever receive the sanction of a majority of this court, a radical and mischievous change in our system of government will result. We will, in that event, pass from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism. It will be an evil day for American liberty if the theory of a government outside the supreme law of the land finds lodgment in our constitutional jurisprudence. No higher duty rests upon this court than to exert its full authority to prevent all violation of the principles of the Constitution."

[*Downes v. Bidwell*, 182 U.S. 244 (1901)]

10. Emphasize that anything your opponent does not rebut with evidence under penalty of perjury is admitted pursuant to Federal Rule of Civil Procedure 8(d) and then serve them with a Notice of Default on the court record of what they have admitted to by their omission in denying.
11. Focus on WHICH "United States" is implied in the definitions within the statute being enforced.



12. Avoid words that are not used in statutes, such as "state citizen" or "sovereign citizen" or "natural born citizen", etc. because they aren't defined and divert attention away from the core definitions themselves.
13. Rationally apply the rules of statutory construction so that your opponent can't use verbicide or word tricks to wiggle out of the statutory definitions with the word "includes". See:

Meaning of the Words "includes" and "including", Form #05.014  
<http://sedm.org/Forms/FormIndex.htm>

14. State that all the cases cited in the Criminal Tax Manual are inapposite, because:
- 14.1. You aren't arguing whether you are a "citizen of the United States", but whether you are a STATUTORY "citizen of the United States".
- 14.2. They don't address the distinctions between the statutory and constitutional definitions nor do they consistently apply the rules of statutory construction.
15. Emphasize that a refusal to stick with the legal definitions and include only what is expressly stated and not "presume" or read anything into it that isn't there is an attempt to destroy the separation of powers and engage in a conspiracy against your Constitutionally protected rights.

*"Judicial verbicide is calculated to convert the Constitution into a worthless scrap of paper and to replace our government of laws with a judicial oligarchy."*  
*[Senator Sam Ervin, during Watergate hearing]*

*"When words lose their meaning, people will lose their liberty."*  
*[Confucius, 500 B.C.]*

If you would like a more thorough treatment of the subject covered in this section, we recommend section 5.1 of the following:

Flawed Tax Arguments to Avoid, Form #08.004  
<http://sedm.org/Forms/FormIndex.htm>

## **14. REBUTTED ARGUMENTS AGAINST THOSE WHO DISAGREE WITH THIS PAMPHLET**

A few people have disagreed with our position on the "national" and "state national" citizenship status of persons born in states of the Union. These people have sent us what at first glance might "appear" to be contradictory information from websites maintained by the federal government. We thank them for taking the time to do so and we will devote this section to rebutting all of their incorrect views.

### **14.1 Contradictions in Government publications**

Below are some of the arguments against our position on "state national" citizenship that we have received and enumerated to facilitate rebuttal. We have boldfaced the relevant portions to make the information easier to spot.

1. U.S. Supreme Court, *Miller v. Albright*, 523 U.S. 420 (1998), footnote #2:

*"2. Nationality and citizenship are not entirely synonymous; one can be a national of the United States[\*\*] and yet not a citizen. 8 U.S.C. § 1101(a)(22). The distinction has little practical impact today, however, for the only remaining noncitizen nationals [only under federal law, not state law] are residents of American Samoa and Swains Island. See T. Aleinikoff, D. Martin, & H. Motomura, Immigration: Process and Policy 974-975, n. 2 (3d ed. 1995). The provision that a child born abroad out of wedlock to a United States[\*\*] citizen mother gains her nationality has been interpreted to mean that the child gains her citizenship as well; thus, if the mother is not just a United States[\*\*] national, but also a United States[\*\*] citizen, the child is a United States[\*\*] citizen. See 7 Gordon § 93.04[2](b), p. 93-42; id., § 93.04[2](d)(viii), p. 93-49."*  
*[Miller v. Albright, 523 U.S. 420 (1998)]*

2. Volume 7 of the Foreign Affairs Manual (FAM) section 1111.3 published by the Dept. of States at <http://foia.state.gov/REGS/Search.asp> says the following about nationals but not citizens of the United States\*\*:

c. Historically, Congress, through statutes, granted U.S. nationality, but not citizenship, to persons born or inhabiting territory acquired by the United States\*\* through conquest or treaty. At one time or other natives and certain other residents of Puerto Rico, the U.S. Virgin Islands, the Philippines, Guam, and the Panama Canal Zone were U.S. non-citizen nationals.

d. Under current law (the Immigration and Nationality Act of 1952, as amended through October 1994), only persons born in American Samoa and the Swains Islands are U.S. nationals (Secs. 101(a)(29) and 308(1) INA).

[Volume 7 of the Foreign Affairs Manual (FAM) section 1111.3  
SOURCE: <http://foia.state.gov/REGS/Search.asp>]

3. The Social Security Program Operations Manual System (POMS) at <http://policy.ssa.gov/poms.nsf/poms> says the following:

RS 02001.003 "U.S. Nationals"  
Most of the agreements refer to "U.S. nationals."

The term includes both U.S. citizens and persons who, though not citizens, owe permanent allegiance to the United States\*\*\*. As noted in RS 02640.005 D., the only persons who are nationals but not citizens are American Samoans and natives of Swain's Island.

[Social Security Program Operations Manual System (POMS), Section RS 02001.003;  
SOURCE: <http://policy.ssa.gov/poms.nsf/poms>]

4. The USDA Food Stamp Service, website says at <http://www.fns.usda.gov/fsp/rules/Memo/Support/02/polimgt.htm>:

Non-citizens who qualify outright

There are some immigrants who are immediately eligible for food stamps without having to meet other immigrant requirements, as long as they meet the normal food stamp requirements:

- Non-citizen nationals (people born in American Samoa or Swain's Island).
- American Indians born in Canada.
- Members (born outside the U.S.) of Indian tribes under Section 450b(e) of the Indian Self-Determination and Education Assistance Act.
- Members of Hmong or Highland Laotian tribes that helped the U.S. military during the Vietnam era, and who are legally living in the U.S., and their spouses or surviving spouses and dependent children.

[SOURCE: <http://www.fns.usda.gov/fsp/rules/Memo/Support/02/polimgt.htm>]

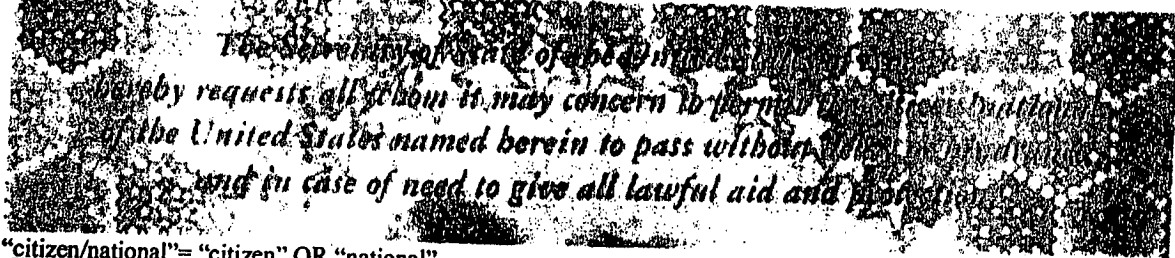
The defects that our detractors fail to realize about the above information are the following points:

1. The term "United States\*\*" as used in 8 U.S.C. §1408 means the federal zone based on the definitions provided in 8 U.S.C. §1101(a)(36), 8 U.S.C. §1101(a)(38), and 8 CFR §215.1(f). See our Tax Deposition Questions, section 14, questions 77 through 82 at the following address for more details: <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Section 14.htm>
2. All of the cites that our detractors quote come from federal statutes and "acts of Congress". The federal government is not authorized under our Constitution or under international law to prescribe the citizenship status of persons who neither reside within nor were born within its territorial jurisdiction. The only thing that federal statutes can address are the status of persons who either reside in, were born in, or resided in the past within the territorial jurisdiction of the federal government. People born within states of the Union do not satisfy this requirement and their citizenship status resulting from that birth is determined only under state and not federal law. State jurisdiction is foreign to federal jurisdiction EXCEPT in federal areas within a state. The quote below confirms this, keeping in mind that Title 8 of the U.S. Code qualifies as "legislation":

"While states are not sovereign in true sense of term but only quasi sovereign, yet in respect of all powers reserved to them [under the Constitution] they are supreme and independent of federal government as that government within its sphere is independent of the states."

"It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, 241 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation." [Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)]

3. The only thing you need in order to obtain a USA passport is "allegiance". 22 U.S.C. §212. If the federal government is willing to issue you a passport, then they regard you as a "national", because the only type of citizenship that carries with it exclusively allegiance is that of a "national". 8 U.S.C. §1101(a)(21). See: <http://famguardian.org/Subjects/Taxes/Citizenship/ApplyingForAPassport.htm>
4. USA passports indicate that you are a "citizen OR national":



"citizen/national" = "citizen" OR "national"  
"/" = "virgule"

5. The quotes of our detractors above recognize only *one* of the *four* different ways of becoming a "national but not citizen of the United States\*\*\*" described in 8 U.S.C. §1408. They also recognize only *one* of the *three* different definitions of "United States" that a person can be a "national" of, as revealed in *Hooven & Allison Co. v. Evatt*, 324 U.S. 652 (1945). They also fail to recognize that an 8 U.S.C. §1452 "national but not citizen of the United States\*\*\*" is not necessarily the same as a "national but not citizen of the United States\*\* at birth".
6. Information derived from informal publications or advice of employees of federal agencies are *not* admissible in a court of law as evidence upon which to base a good faith belief. The *only* basis for good-faith belief is a reading of the actual statute or regulation that implements it. The reason for this is that employees of the government are frequently wrong, and frequently not only say wrong things, but in many cases the people who said them had no lawful delegated authority to say such things. See <http://famguardian.org/Subjects/Taxes/Articles/reliance.htm> for an excellent treatise from an attorney on why this is.
7. People writing the contradictory information falsely "presume" that the term "citizen" in a general sense that most Americans use is the same as the term "citizen" as used in the definition of "citizens and nationals of the United States\*\*\*" found in 8 U.S.C. §1401. In fact, we conclusively prove in section 5.2.14 of the *Great IRS Hoax* that this is emphatically not the case. A "citizen" as used in the Internal Revenue Code and most federal statutes means a person born in a territory or possession of the United States\*\*, and *not* in a state of the Union. Americans born in states of the Union are a different type of "citizen", and we show in section 5.2.14 that these types of people are "nationals" and not "citizens" or "U.S. citizens" in the context of any federal statute.

"The 1<sup>st</sup> section of the 14<sup>th</sup> article [Fourteenth Amendment], to which our attention is more specifically invited, opens with a definition of citizenship—not only citizenship of the United States[\*\*\*], but citizenship of the states. No such definition was previously found in the Constitution, nor had any attempt been made to define it by act of Congress. It had been the occasion of much discussion in the courts, by the executive departments and in the public journals. It had been said by eminent judges that no man was a citizen of the United States[\*\*\*] except as he was a citizen of one of the states composing the Union. Those therefore, who had been born and resided always in the District of Columbia or in the territories, though within the United States[\*], were not citizens. Whether this proposition was sound or not had never been judicially decided." [Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

We therefore challenge those who make this unwarranted presumption to provide law and evidence proving us wrong on this point. We request that you read section 4.11.10 of the *Great IRS Hoax* before you prepare your rebuttal, because it clarifies several important definitions that you might otherwise be inclined to overlook that may result in misunderstanding.

8. Whatever citizenship we enjoy we are entitled to abandon. This is our right, as declared both by the Congress and the Supreme Court. See Revised Statutes, section 1999, page. 350, 1868 and section 4.11.9 of the *Great IRS Hoax*. "citizens and nationals of the United States\*\*\*" as defined in 8 U.S.C. §1401 have two statuses: "citizen" and "national". We are entitled to abandon either of these two. If we abandon nationality, then we automatically lose the "citizen" part, because nationality is where we obtain our allegiance. But if we abandon the "citizen" part, then we still

retain our nationality under 8 U.S.C. §1401(a)(2)(B). This is the approach we advocated in section 4.11.6.1 of the Great IRS Hoax. Because all citizenship must be consensual, then the government must respect our ability to abandon those types of citizenship we find objectionable. Consequently, if either you or the government believe that you are a "citizen and national of the United States\*\*" under 8 U.S.C. §1401, then you are entitled by law to abandon only the "citizen" portion and retain the "national" portion, and 8 U.S.C. §1452 tells you how to have that choice recognized by the Department of State.

Item 2 above is important, because it establishes that the federal government has no authority to write law that prescribes the citizenship status of persons born *outside* of federal territorial jurisdiction and *within* the states of the Union. The U.S. Constitution in Article 1, Section 8, Clause 4 empowers Congress to write "an uniform Rule of Naturalization", but "naturalization" is only one of *two* ways of acquiring citizenship. Birth is the other way, and the states have exclusive jurisdiction and legislative authority over the citizenship status of those people who acquire their federal citizenship by virtue of birth within states of the Union. Here is what the Supreme Court said on this subject:

"The power of naturalization, vested in congress by the constitution, is a power to confer citizenship, not a power to take it away. 'A naturalized citizen,' said Chief Justice Marshall, 'becomes a member of the society, possessing all the rights of a native citizen, and standing, in the view of the constitution, on the footing of a native. The constitution does not authorize congress to enlarge or abridge those rights. The simple power of the national legislature is to prescribe a uniform rule of naturalization, and the exercise of this power exhausts it, so far as respects the individual.'"  
[U.S. v. Wong Kim Ark, 169 U.S. 649 (1898)]

"A naturalized citizen is indeed made a citizen under an act of Congress, but the act does not proceed to give, to regulate, or to prescribe his capacities. He becomes a member of the society, possessing all the rights of a native citizen, and standing, in the view of the constitution, on the footing of a native. The constitution does not authorize Congress to enlarge or abridge those rights. The simple power of the national Legislature, is to prescribe a uniform rule of naturalization, and the exercise of this power exhausts it, so far as respects the individual. The constitution then takes him up, and, among other rights, extends to him the capacity of suing in the Courts of the United States, precisely under the same circumstances under which a native might sue. He is \*828 distinguishable in nothing from a native citizen, except so far as the constitution makes the distinction. The law makes none."  
[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]

The rules of comity prescribe whether or how this citizenship is recognized by the federal government, and by reading 8 U.S.C. §1408, it is evident that the federal government chose *not* to directly recognize within Title 8 of the U.S.C. the citizenship status of persons born within states of the Union to parents neither of whom were "U.S. citizens" under 8 U.S.C. §1401 and neither of whom "resided" inside the federal zone prior to the birth of the child. We suspect that this is because not only does the Constitution not give them this authority, but more importantly because doing so would spill the beans on the true citizenship of persons born in states of the Union and result in a mass exodus from the tax system by most Americans.

As we said, there are four ways identified in 8 U.S.C. §1408 that a person may become a "national but not citizen of the United States\*\*" at birth. We have highlighted the section that our detractors are ignoring, and which we quote frequently on our treatment of the subject of citizenship.

TITLE 8 > CHAPTER 12 > SUBCHAPTER III > Part I > Sec. 1408.  
Sec. 1408. - Nationals but not citizens of the United States(\*\*) at birth

Unless otherwise provided in section 1401 of this title, the following shall be nationals, but not citizens, of the United States(\*\*) at birth:

(1) A person born in an outlying possession of the United States(\*\*) on or after the date of formal acquisition of such possession;

(2) A person born outside the United States(\*\*) and its outlying possessions of parents both of whom are nationals, but not citizens, of the United States(\*\*), and have had a residence[domicile] in the United States(\*\*), or one of its outlying possessions prior to the birth of such person;

(3) A person of unknown parentage found in an outlying possession of the United States(\*\*) while under the age of five years, until shown, prior to his attaining the age of twenty-one years, not to have been born in such outlying possession; and



(4) A person born outside the United States\*\* and its outlying possessions of parents one of whom is an alien, and the other a national, but not a citizen, of the United States\*\* who, prior to the birth of such person, was physically present in the United States\*\* or its outlying possessions for a period or periods totaling not less than seven years in any continuous period of ten years -

(A) during which the national parent was not outside the United States\*\* or its outlying possessions for a continuous period of more than one year, and

(B) at least five years of which were after attaining the age of fourteen years.

The proviso of section 1401(g) of this title shall apply to the national parent under this paragraph in the same manner as it applies to the citizen parent under that section

Subsections (1), (3), and (4) above deal with persons who are born in outlying possessions of the United States\*\*, and Swain's Island and American Samoa would certainly be included within these subsections. These people would be the people who are addressed by the information cited by our detractors from federal websites above. Subsection (2), however, deals with persons who are born outside of the federal United States\*\* (federal zone) to parents who are "nationals but not citizens of the United States\*\*" and who resided at one time in the federal United States\*\*. Anyone born overseas to American parents is a "non-citizen national" under this section and this status is one that is not recognized in any of the cites provided by our detractors but is recognized by the law itself. Since states of the Union are outside the federal United States\*\* and outside the "United States\*\*" used in Title 8, then parents born in states of the Union satisfy the requirement for "national but not citizen of the United States\*\*" status found in 8 U.S.C. §1408(2).

One of the complaints we get from our readers is something like the following:

"Let's assume you're right and that 8 U.S.C. §1408(2) prescribes the citizenship status of some persons born in a state of the Union. The problem I have with that view is that 'United States\*\*' means the federal zone in that section, and subsection (2) requires that the parents must reside within the 'United States\*\*' prior to the birth of the child. This means they must have 'resided' in the federal zone before the child was born, and most people don't satisfy that requirement."

Let us explain why the above concern is unfounded. According to 8 U.S.C. §1408(2), the parents must also reside in the federal United States\*\* prior to the birth of the child. We assert that most people born in states of the Union do in fact meet this requirement and we will now explain why. They can meet this requirement by any one of the following ways:

1. Serving in the military or residing on a military base or occupied territory.
2. Filing an IRS Form 1040 (not a 1040NR, but a 1040). The federal 1040 form says "U.S. individual" at the top left. A "U.S. individual" is defined in 26 CFR §1.1441-1(c)(3) as either an "alien" residing within the federal zone or a "nonresident alien" with income from within the federal zone. Since "nonresident aliens" file the 1040NR form, the only thing that a person who files a 1040 form can be is a "resident alien" as defined in 26 U.S.C. §7701(b) and 26 CFR §1.1-1(a)(2)(ii) or a "citizen" residing abroad who attaches a form 2555 to the 1040. See section 5.2.11 for further details on this if you are curious. Consequently, being a "resident alien" qualifies you as a "resident". You are not, in fact a resident because you didn't physically occupy the federal zone for the year covered by the tax return, but if the government is going to treat you as a "resident" by accepting and processing your tax return, then they have an obligation to treat either you or your parents as "residents" in all respects, including those related to citizenship. To do otherwise would be inconsistent and hypocritical.
3. Spending time in a military hospital.
4. Visiting federal property or a federal reservation within a state routinely as a contractor working for the federal government.
5. Working for the federal government on a military reservation or inside of a federal area.
6. Sleeping in a national park.
7. Spending time in a federal courthouse.

The reason why items 3 through 7 above satisfy the requirement to be a "resident" of the federal United States\*\* is because the term "resident" is nowhere defined in Title 8 of the U.S. Code, and because of the definition of "resident" in Black's Law Dictionary:

"Resident. Any person who occupies a dwelling within the State, has a present intent to remain within the State for a period of time, and manifests the genuineness of that intent by establishing an ongoing physical presence within the State together with indicia that his presence within the State is something other than merely transitory in nature."



[Black's Law Dictionary, Sixth Edition, p. 1309]

The key word in the above is "permanent", which is defined as it pertains to citizenship in 8 U.S.C. §1101(a)(31) below:

TITLE 8 > CHAPTER 12 > SUBCHAPTER I > Sec. 1101  
Sec. 1101 - Definitions

(31) The term "permanent" means a relationship of continuing or lasting nature, as distinguished from temporary, but a relationship may be permanent even though it is one that may be dissolved eventually at the instance either of the United States[\*\*] or of the individual, in accordance with law.

Since Title 8 does not define the term "lasting" or "ongoing" or "transitory", we referred to the regular dictionary, which says:

"lasting: existing or continuing a long while; ENDURING."  
[Webster's Ninth Collegiate Dictionary, 1983, ISBN 0-87779-510-X, p. 675]

"ongoing: 1. being actually in process 2: continuously moving forward; GROWING"  
[Webster's Ninth Collegiate Dictionary, 1983, ISBN 0-87779-510-X, p. 825]

"transitory: 1: tending to pass away: not persistent 2: of brief duration: TEMPORARY syn see TRANSIENT."  
[Webster's Ninth Collegiate Dictionary, 1983, ISBN 0-87779-510-X, p. 825]

No period of time is specified in order to meet the criteria for "permanent", so even if we lived there a day or a few hours, we were still there "permanently". The Bible also says in Matt. 6:26-31 that we should not be anxious or presumptuous about tomorrow and take each day as a new day. The last verse in that sequence says:

"Therefore do not worry about tomorrow, for tomorrow will worry about its own trouble."  
[Matt. 6:31, Bible, NKJV]

In fact, we are not allowed to be presumptuous at all, which means we aren't allowed to assume or intend anything about the future. Our future is in the hands of a sovereign Lord, and we exist by His good graces alone.

"Come now, you who say, 'Today or tomorrow we will go to such and such a city, spend a year there, buy and sell, and make a profit'; whereas you do not know what will happen tomorrow. For what is your life? It is even a vapor that appears for a little time and then vanishes away. Instead you ought to say, 'If the Lord wills, we shall live and do this or that.' But now you boast in your arrogance. All such boasting is evil."  
[James 4:13-16, Bible, NKJV]

"But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings reproach on the Lord, and he shall be cut off from among his people."  
[Numbers 15:30, Bible, NKJV]

Consequently, the Christian's definition of "permanent" is anything that relates to what we intend for today only and does not include anything that might happen starting tomorrow or at any time in the future beyond tomorrow. Being presumptuous about the future is "boastful" and "evil", according to the Bible! The future is uncertain and our lives are definitely not "permanent" in God's unlimited sense of eternity. Therefore, wherever we are is where we "intend" to permanently reside as Christians.

Even if you don't like the above analysis of why most Americans born in states of the Union are "nationals but not citizens of the United States\*\*" under 8 U.S.C. §1408(2), we still explained above that you have the right to abandon only the "citizen" portion and retain the "national" portion of any imputed dual citizenship status under 8 U.S.C. §1401. We also show you how to have that choice formally recognized by the U.S. Department of State in section 2.5.3.13 of our Sovereignty Forms and Instructions Manual under the authority of 8 U.S.C. §1452, and we know people who have successfully employed this strategy, so it must be valid.

Furthermore, even if you don't want to believe that any of the preceding discussion is valid, we also explained that the federal government cannot directly prescribe the citizenship status of persons born within states of the Union under international law. To illustrate this fact, consider the following extension of a popular metaphor:

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"If a tree fell in the forest, and Congress refused to pass a law recognizing that it fell and forced the agencies in the executive branch to refuse to acknowledge that it fell because doing so would mean an end to income tax revenues, then did it really fall?"

The answer to the above questions is emphatically "yes". We said that the rules of comity prevail in the case of the federal government's decision to recognize the citizenship status of those born in states of the Union, which are "foreign states" in relation to federal government legislative jurisdiction. But what indeed is their status under federal law? 8 U.S.C. §1101(a)(21) defines a "national" as:

TITLE 8 > CHAPTER 12 > SUBCHAPTER 1 > Sec. 1101.  
Sec. 1101. - Definitions

(21) The term "national" means a person owing permanent allegiance to a state.

If you were born in a state of the Union, you are a "national of the United States\*\*\*\*" (a national of the United States of America) because the "state" that you have allegiance to is the confederation of states called the "United States\*\*\*\*". As further confirmation of this fact, if "naturalization" is defined as the process of conferring "nationality" under 8 U.S.C. §1101(a)(23), and "expatriation" is defined as the process of abandoning "nationality and allegiance" by the Supreme Court in Perkins v. Elg, 307 U.S. 325 (1939), then "nationality" is the key that determines citizenship status. What makes a person a "national" is "allegiance" to a state. The only type of citizenship which carries with it the notion of "allegiance" is that of "national", as shown in 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1101(a)(22)(B). You will not find "allegiance" mentioned anywhere in Title 8 in connection with those persons who claim to be "citizens and nationals of the United States\*\*\*\*" as defined in 8 U.S.C. §1401:

TITLE 8 > CHAPTER 12 > SUBCHAPTER 1 > Sec. 1101.  
Sec. 1101. - Definitions

(a) (22) The term "national of the United States[\*\*]" means

(A) a citizen of the United States[\*\*], or

(B) a person who, though not a citizen of the United States[\*\*], owes permanent [but not necessarily exclusive] allegiance to the United States[\*\*\*].

People born in states of the Union can and most often do have allegiance to the confederation of states called the "United States\*\*\*\*" (or "United States of America") just as readily as people who were born on federal property, and the federal government under the rules of comity should be willing to recognize that allegiance without demanding that such persons surrender their sovereignty, become tax slaves, and come under the exclusive jurisdiction of federal statutes by pretending to be people who are domiciled in the federal zone. Not doing so would be an injury and oppression of their rights, and would be a criminal conspiracy against rights, because remember, people who are domiciled inside the federal zone have no rights, by the admission of the Supreme Court in Downes v. Bidwell, 182 U.S. 244 (1901):

TITLE 18 > PART I > CHAPTER 13 > Sec. 241.  
Sec. 241. - Conspiracy against rights

If two or more persons conspire to injure, oppress, threaten, or intimidate any person in any State, Territory, Commonwealth, Possession, or District in the free exercise or enjoyment of any right or privilege secured to him by the Constitution or laws of the United States[\*\*\*], or because of his having so exercised the same; or

If two or more persons go in disguise on the highway, or on the premises of another, with intent to prevent or hinder his free exercise or enjoyment of any right or privilege so secured -

They shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include kidnapping or an attempt to kidnap, aggravated sexual abuse or an attempt to commit aggravated sexual abuse, or an attempt to kill, they shall be fined under this title or imprisoned for any term of years or for life, or both, or may be sentenced to death

It would certainly constitute a conspiracy against rights to force or compel a person to give up their true citizenship status in order to acquire any kind of citizenship recognition from a corrupted federal government. The following ruling by the Supreme Court plainly agrees with these conclusions:

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"It would be a palpable incongruity to strike down an act of state legislation which, by words of express divestment, seeks to strip the citizen of rights guaranteed by the federal Constitution, but to uphold an act by which the same result is accomplished under the guise of a surrender of a right in exchange for a valuable privilege which the state threatens otherwise to withhold. It is not necessary to challenge the proposition that, as a general rule, the state, having power to deny a privilege altogether, may grant it upon such conditions as it sees fit to impose. But the power of the state in that respect is not unlimited, and one of the limitations is that it may not impose conditions which require the relinquishment of Constitutional rights. If the state may compel the surrender of one constitutional right as a condition of its favor, it may, in like manner, compel a surrender of all. It is inconceivable that guaranties embedded in the Constitution of the United States\*\*\* may thus be manipulated out of existence."

(Frost v. Railroad Commission, 271 U.S. 581; 46 S.Ct. 605 (1926))

## 14.2 Legal Profession contradictions

Larry Becraft, a famous patriot attorney, sent out the following email in March 2007 to his many followers relating to citizenship which we would like to respond to that at first might appear to contradict this pamphlet but in fact does not:

From: Larry Becraft  
Sent: Thursday, March 15, 2007 7:50 PM  
Subject: National of US

I know there are people erroneously claiming to be nationals of the United States and I just chanced across a good definition of this term in the Iowa Regs:

Iowa Administrative Code

871-24.60 (96) Alien.

\*\*\* A national is defined as a person who lives in mandates or trust territories administered by the United States and owes permanent allegiance to the United States. An alien is a person owing allegiance to another country or government. \*\*\*

Our position on the above statement by Mr. Becraft is this:

1. We don't advocate that people on this website claim to be "nationals of the United States", but instead simply "nationals" or "state nationals".
2. People should NOT be using the word "United States" in describing any aspect of themselves. This is clarified at:

Developing Evidence of Citizenship and Sovereignty, Form #12.002  
<http://sedm.org/Forms/FormIndex.htm>

3. People born in states of the Union are NOT:
  - 3.1. Statutory "U.S. citizens" pursuant to 8 U.S.C. §1401.
  - 3.2. "nationals of the United States at birth" or "U.S. nationals" pursuant to 8 U.S.C. §1408 or 8 U.S.C. §1101(a)(22)(B).
4. Instead, people born in states of the Union are simply "nationals", which are defined in 8 U.S.C. §1101(a)(21). A "national" is defined as anyone having allegiance to a "state", which "state" is a state of the Union and a "foreign state" because it is in lower case:
5. On occasion, we have referred to people born in states of the Union as "nationals of the United States **OF AMERICA**" and then CAREFULLY clarified the term "United States of America" to exclude any part of the "United States" as used in Title 8 of the U.S. code, to include ONLY states of the Union. However, to avoid this kind of confusion, it is easier just to use the same terminology as that found in 26 U.S.C. §7701(b)(1)(B) and 8 U.S.C. §1101(a)(21): "national" and to avoid any confusing uses of any of the following suffixes:
  - 5.1. "United States"
  - 5.2. "United States of America"
  - 5.3. "USA"
6. To avoid confusion, its best:
  - 6.1. To avoid the use of the term "citizen" in describing yourself, because that word also implies a legal "domicile" within the legislative jurisdiction of the federal government, which is NOT true for persons domiciled in states of the Union.
  - 6.2. To simply refer to yourself as a "           national", where the underline refers to the state of the Union you were born in. This will avoid all association with the federal government.

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6.3. When presented with a government form asking if you are a "U.S. citizen" should answer NO and then write next to it "\_\_\_\_\_ national". If the recipient of the form won't let you modify the form, then attach a statement redefining the words on the form so that it is consistent with what appears here.

Therefore, we agree with Larry Becraft, and what he says does NOT conflict with anything in this pamphlet. Our position found in this pamphlet is also completely consistent with what he said above. By the way, Richard MacDonald uses the same conventions on his website and in his diverse discussions of citizenship as we use:

<http://www.state-citizen.org/>

## 15. RESOURCES FOR FURTHER STUDY AND REBUTTAL

If you liked the content of this whitepaper, thousands of additional pages of research and evidence are available that supports absolutely everything revealed here. You are encouraged to read and rebut the supporting research and evidence found below:

1. *Treatise on American Citizenship*, John Wise, 1906:  
<http://famguardian.org/Publications/TreatiseOnCitizenship/citiztoc.htm>
2. *A Treatise on the Law of Domicil*, M.W. Jacobs, 1887, Little Brown and Company:  
HTML: <http://books.google.com/books?id=MFQvAAAAIAAJ&printsec=titlepage>  
PDF: [http://famguardian.org/Publications/TreatOnLawOfDomicile/A\\_Treatise\\_on\\_the\\_Law\\_of\\_Domicil\\_Nation.pdf](http://famguardian.org/Publications/TreatOnLawOfDomicile/A_Treatise_on_the_Law_of_Domicil_Nation.pdf)
3. *The Nonresident Alien Position*, Form #05.020. Describes the tax status of a "state national", which is that of a "nonresident alien". Available at:  
<http://sedm.org/Forms/FormIndex.htm>
4. *Why Domicile and Becoming a "Taxpayer" Require Your Consent*:  
HTML: <http://famguardian.org/Subjects/Taxes/Articles/DomicileBasisForTaxation.htm>  
PDF, Form #05.002: <http://sedm.org/Forms/MemLaw/Domicile.pdf>
5. *Tax Deposition Questions*, Section 14: Citizenship:  
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>
6. *Great IRS Hoax book*, sections 4.11 through 4.11.13 on citizenship, available for free downloading at:  
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
7. *Legal Basis for the Term "Nonresident alien"*, Form #05.036:  
<http://famguardian.org/Publications/LegalBasisForTermNRAlien/LegalBasisForTermNRAlien.pdf>
8. *Sovereignty Forms and Instructions: Instructions, Step 3.13*, entitled "IMPORTANT!: Correct Government Records documenting your Citizenship status", available at:  
<http://famguardian.org/TaxFreedom/Instructions/3.13ChangeUSCitizenshipStatus.htm>
9. *Family Guardian Discussion Forums*, forum called "'national' and 'state national' citizenship" available at:  
<http://famguardian.org/forums/index.php?showforum=6>
10. *How to Apply for a Passport as a "National"*:  
<http://famguardian.org/Subjects/Taxes/Citizenship/ApplyingForAPassport.htm>
11. *You're Not a "citizen" under the Internal Revenue Code*:  
<http://famguardian.org/Subjects/Taxes/Citizenship/NotACitizenUnderIRC.htm>
12. *You're Not a "resident" under the Internal Revenue Code*:  
<http://famguardian.org/Subjects/Taxes/Citizenship/Resident.htm>

We encourage your rebuttal and well-researched feedback on the issues discussed in this whitepaper. The truth is all we seek and we are certainly not beyond modifying our position if you can support your rebuttal with authoritative facts and legal research.

God bless you!

## 16. QUESTIONS THAT READERS, GRAND JURORS, AND PETIT JURORS SHOULD BE ASKING THE GOVERNMENT



1 "Test all things: hold fast what is good. Abstain from every form of evil."  
 2 [1 Thess. 5:21-22, Bible, NKJV]

3 Lastly, we will close this pamphlet with a list of questions aimed at those who still challenge our position on being a  
 4 "national" or "state national". If you are going to lock horns with us or throw rocks, please start your rebuttal by answering  
 5 the following questions or your inquiry will be ignored. Remember Abraham Lincoln's famous saying:

6 "He has a right to criticize who has a heart to help."

7 If you are a Christian, please ensure that you consider and apply the following requirements of God's law in all your  
 8 answers:

9 "You shall have no other gods [including political rulers, governments, or earthly laws] before Me [or My  
 10 commandments]."  
 11 [Exodus 20:3, Bible, NKJV]

12 "Do you not know that friendship with the world is enmity with God? Whoever therefore wants to be a friend  
 13 ["citizen", "resident", "taxpayer", "inhabitant", or "subject" under a king or political ruler] of the world  
 14 [or any man-made kingdom other than God's Kingdom] makes himself an enemy of God."  
 15 [James 4:4, Bible, NKJV]

16 "Above all, you must live as citizens of heaven [INSTEAD of citizens of earth. You can only be a citizen of  
 17 ONE place at a time because you can only have a domicile in one place at a time], conducting yourselves in a  
 18 manner worthy of the Good News about Christ. Then, whether I come and see you again or only hear about  
 19 you, I will know that you are standing together with one spirit and one purpose, fighting together for the faith,  
 20 which is the Good News."  
 21 [Philippians 1:27, Bible, NLT]

22 "Therefore, my brethren, you also have become dead to the law [man's law] through the body of Christ [by  
 23 shifting your legal domicile to the God's Kingdom], that you may be married to another [Christ]—to Him  
 24 who was raised from the dead, that we should bear fruit [as agents, fiduciaries, and trustees] to God. For when  
 25 we were in the flesh, the sinful passions which were aroused by the law were at work in our members to bear  
 26 fruit to death. But now we have been delivered from the law, having died to what we were held by, so that we  
 27 should serve in the newness of the Spirit [and newness of the law, God's law] and not in the oldness of the  
 28 letter."  
 29 [Rom. 7:4-6, Bible, NKJV]

30 "Do not walk in the statutes [PAGAN civil laws] of your fathers [the heathens], nor observe their  
 31 judgments, nor defile yourselves with their idols. I am the LORD your God; Walk in My statutes, keep My  
 32 judgments, and do them; hallow My Sabbaths, and they will be a sign between Me and you, that you may  
 33 know that I am the LORD your God."  
 34 [Ezekiel 20:10-20, Bible, NKJV]

35 "You shall make no covenant with them [foreigners], nor with their [pagan government] gods for judges;  
 36 They shall not dwell in your land [and you shall not dwell in theirs by becoming a "resident" in the process  
 37 of contracting with them], lest they make you sin against Me [God]. For if you serve their gods [under  
 38 contract or agreement or franchise], it will surely be a snare to you."  
 39 [Exodus 23:32-33, Bible, NKJV]

#### 40 16.1 Interrogatories

- 41 1. After this article was published starting in 2001, people began using it to apply for passports as a "non-citizen national"  
 42 using Dept. of State for DS-11. This included the authors. In 2006, the Dept. of State changed the DS-11 form to  
 43 recognize the existence of "non-citizen nationals"! They changed the perjury statement to add a reference to "non-  
 44 citizen national". To wit:

45 "I declare under penalty of perjury that I am a United States citizen (or non-citizen national) and have not,  
 46 since acquiring United States citizenship (or U.S. nationality), performed any of the acts listed under "Acts or  
 47 Conditions" on this application form (unless explanatory statement is attached). I declare under penalty of  
 48 perjury that the statements made on this application are true and correct."  
 49 [Dept. of State form DS-11;  
 50 SOURCE: <http://famguardian.org/TaxFreedom/Forms/Emancipation/DS-0011.pdf>]



Those who are "non-citizen nationals" can now simply check "NO" in answer to whether their parents are "U.S. citizens" in Block 21 and sign the form and MUST be presumed to be a "non-citizen national" by the recipient of the form in accordance with 8 U.S.C. §1152. This corroborating behavior of the government raises the following questions:

- 1.1. Why would the Dept. of State form DS-011 change their passport application form to accommodate the research in this pamphlet if we are wrong?
- 1.2. Why does the Dept. of State continue to approve passport applications that indicate that the application is a "non-citizen national", including the DS-011 application of the author?

2. "Expatriation" is defined in *Perkins v. Elg*, 307 U.S. 325 (1939) as:

*"Expatriation is the voluntary renunciation or abandonment of nationality and allegiance."  
[Perkins v. Elg, 307 U.S. 325, 59 S.Ct. 884, 83 L.Ed. 1320 (1939)]*

How can you abandon your nationality as a "national" or "state national" with the Secretary of the State of the United States\*\* under 8 U.S.C. 1481 if you didn't have it to begin with?

3. Naturalization is defined in 8 U.S.C. §1101(a)(23) as:

TITLE 8 > CHAPTER 12 > SUBCHAPTER I > Sec. 1101.  
Sec. 1101 - Definitions

*(a)(23) The term "naturalization" means the conferring of nationality [NOT "citizenship" or "U.S. citizenship", but "nationality", which means "national"] of a state upon a person after birth, by any means whatsoever. "*

How can you say a person isn't a "national" after they were naturalized, and if they are, what type of "national" do they become? As a "national" born outside of federal jurisdiction and the "United States\*\*", do they meet the requirements of 8 U.S.C. §1452 and if not, why not?

4. The Supreme Court declared that the term "United States\*\*\*\*" used in the Constitution is not a "nation", but a "society" in *Chisholm v. Georgia*:

*"By that law the several States and Governments spread over our globe, are considered as forming a society, not a NATION. It has only been by a very few comprehensive minds, such as those of Elizabeth and the Fourth Henry, that this last great idea has been even contemplated. 3rdly, and chiefly, I shall examine the important question before us, by the Constitution of the United States[\*\*\*], and the legitimate result of that valuable instrument. "*  
*[Chisholm v. Georgia, 2 Dall. (U.S.) 419, 1 L.Ed. 440 (1794)]*

What exactly does it mean to be a "national of the United States\*\*\*\*" within the meaning of the Constitution and not federal law?

5. The early U.S. Congress in 1796 enacted a law found in the Statutes at Large at 1 Stat. 477 in which they referred to people born within states of the Union simultaneously as both "American citizens" and "citizens of the United States of America". This was shortly after the Constitution had been ratified that created the "United States". They deliberately didn't use the phrase "citizens of the United States" that describes a statutory citizen found in 8 U.S.C. §1401. See:

1 Stat. 477, SEDM Exhibit 1048

<http://sedm.org/Exhibits/ExhibitIndex.htm>

This is the same "United States of America" used in the Articles of Confederation that have never been repealed and which the U.S. Supreme Court referred to as the collective states of the Union rather than the federal government created by the Constitution.

*As a result of the separation from Great Britain by the colonies, acting as a unit, the powers of external sovereignty passed from the Crown not to the colonies severally, but to the colonies in their collective and corporate capacity as the United States of America. Even before the Declaration, the colonies were a unit in foreign affairs, acting through a common agency-namely, the Continental Congress, composed of delegates from the thirteen colonies. That agency exercised the powers of war and peace, raised an army, created a*

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navy, and finally adopted the Declaration of Independence. Rulers come and go; governments end and forms of government change; but sovereignty survives. A political society cannot endure [299 U.S. 304, 317] without a supreme will somewhere. Sovereignty is never held in suspense. When, therefore, the external sovereignty of Great Britain in respect of the colonies ceased, it immediately passed to the Union. See *Penhallow v. Doane*, 3 Dall. 54, 80, 81, Fed.Cas. No. 10925. That fact was given practical application almost at once. The treaty of peace, made on September 3, 1783, was concluded between his Britannic Majesty and the 'United States of America.' 8 Stat., European Treaties, 80.

The Union existed before the Constitution, which was ordained and established among other things to form 'a more perfect Union.' Prior to that event, it is clear that the Union, declared by the Articles of Confederation to be 'perpetual,' was the sole possessor of external sovereignty, and in the Union it remained without change save in so far as the Constitution in express terms qualified its exercise. The Framers' Convention was called and exerted its powers upon the irrefutable postulate that though the states were several their people in respect of foreign affairs were one. Compare *The Chinese Exclusion Case*, -130 U.S. 581, 604, 606 S. 9 S.Ct. 623. In that convention, the entire absence of state power to deal with those affairs was thus forcefully stated by Rufus King:

[*United States v. Curtiss-Wright Export Corporation*, 299 U.S. 304 (1936)]

Why can't I lawfully be the "citizen of the United States of America" described in this enactment and would this be a constitutional citizen or a statutory citizen? If I can't, when was this type of citizenship outlawed?

6. If a "national" is defined in 8 U.S.C. §1101(a)(21) simply as a person who owes "allegiance", then why can't a person who is domiciled in a state of the Union have allegiance to the confederation of states called the "United States\*\*\*", which the Supreme Court said above was a "society" and not a "nation". And what would you call that "society", if it wasn't a "nation"? We call that society a "federation" which is served by a "federal government". The Supreme Court said in *Hooven and Allison v. Evatt* that there are three definitions of the term "United States" and one of those definitions includes the following, which is what I claim to be a "national" of:

"It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations."

[*Hooven & Allison Co. v. Evatt*, 324 U.S. 652 (1945)]

7. How come I can't have allegiance to the "society" or "federation" called "United States\*\*\* of America" and define that "society" as being the collective states of the Union, and exclude from that definition the municipal government of the "United States\*\*\*" in the District of Columbia? My allegiance is to the MASTER, which is the Sovereign People as individuals domiciled within the states of the Union who are collectively called the "United States\*\*\* of America", rather than their SERVANT, who is the municipal government of the District of Columbia called the "United States\*\*\*". By having this kind of allegiance to the people instead of their public servants, I am fulfilling the second great commandment found in the Bible to love and protect my neighbor, aren't I?

- 7.1. Why would God want me as a Christian to have allegiance to a WORTHLESS thing called a government or its agents, rather than to my fellow Sovereign Neighbor?

"Behold, the nations [and governments and politicians of the nations] are as a drop in the bucket, and are counted as the small dust on the scales."  
[Isaiah 40:15, Bible, NKJV]

"All nations [and governments] before Him [God] are as nothing, and they are counted by Him less than nothing and worthless."  
[Isaiah 40:17, Bible, NKJV]

"He [God] brings the princes [and Presidents] to nothing; He makes the judges of the earth useless."  
[Isaiah 40:23, Bible, NKJV]

"Indeed they [the governments and the men who make them up in relation to God] are all worthless; their works are nothing; their molded images [and their bureaus and agencies and] usurious "codes" that are not law are wind [and vanity] and confusion."  
[Isaiah 41:29, Bible, NKJV]

"Arise, O Lord,  
Do not let man [or governments made up of men] prevail;  
Let the nations be judged [and disciplined] in Your sight.  
Put them in fear [with your wrath and the timeless principles of your perfect and Glorious Law], O Lord,  
That the nations may know themselves to be but men."  
[Psalms 9:19-20, Bible, NKJV]

**Why You Are a "national" or a "state national" and NOT a "U.S. citizen"**

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7.2. The SERVANT, which is the municipal government of the District of Columbia and the public SERVANTS who make it up, cannot be greater than the MASTER, who is the Sovereign People it was created to SERVE in the states of the Union. Any other kind of allegiance is treason to the Constitution and idolatry towards political rulers, isn't it?

7.3. Isn't idolatry towards political rulers inconsistent with the Christian faith, which requires our EXCLUSIVE allegiance to God?

"Away with you, Satan! For it is written, 'You shall worship the Lord your God, and Him ONLY [NOT] the government! you shall serve.'" [Jesus in Matt. 4:10, Bible, NKJV]

7.4. Remember, the Supreme Court said in *Hooven and Allison v. Evatt*, 324 U.S. 652 (1945) that there are THREE definitions of the term "United States". The First Amendment to the United States\*\*\* Constitution guarantees me a right of free speech. Doesn't that right BEGIN, not END, with me being able to define the precise meaning of the words I use on government forms that ask about my citizenship so as to avoid leaving their meaning to presumption or conjecture or some judge or bureaucrat? Isn't it a conflict of interest in violation of 18 U.S.C. §208 for a judge or bureaucrat to be advising me on the meaning of words that describe my relationship to the government, if telling the truth would reduce his retirement benefits or pay? And why would I want to trust or believe any government form or publication that addressed citizenship issues to accurately portray the truth about citizenship because of such a conflict of interest?

8. Why can't or won't the federal government recognize that very specific type of allegiance described in the preceding question and characterize it as that of a "national but not citizen" as Title 8 of the United States\*\* Code requires? Could it be that the love of money and power and jurisdiction exceeds their love for justice and respect for the rule of law in this country? The Supreme Court said the federal government MUST be willing to acknowledge this type of allegiance when it said:

"It is logical that, while the child remains or resides in territory of the foreign State [a state of the Union, in this case] claiming him as a national, the United States[\*\*] should respect its claim to allegiance."

[*Perkins v. Elg*, 307 U.S. 325, 59 S.Ct. 884, 83 L.Ed. 1320 (1939)]

9. The federal government has exclusive legislative jurisdiction over the following issues:

9.1. "naturalization", under Article 1, Section 8, Clause 4 of the U.S. Constitution.

9.2. The citizenship status of persons born in its own territories or possessions.

However, the federal government has no legislative power to determine citizenship by birth of persons born inside states of the Union, because the Constitution does not confer upon them that legislative power. All the cases and authorities that detractors of our position like to cite relate ONLY to the above subject matters, which are all governed exclusively by federal law, and federal legislation does not apply within states of the Union for this subject matter under the Constitution. Please therefore show us a case that involves a person born in state of the Union and not on a territory or possession in which the person claimed to be a "national" and not a "citizen" under 8 U.S.C. §1101(a)(21), and show us where the court said they weren't. You absolutely won't find such a case, because it is not only an impossibility, but an absurdity!

## 16.2 Admissions

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to Federal Rule of Civil Procedure 8(d), failure to deny within 10 days constitutes an admission to each question. Pursuant to 26 U.S.C. §6065, all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

Reasonable Belief About Income Tax Liability, Form #05.007  
<http://sedm.org/Forms/FormIndex.htm>

1 Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person  
 2 against whom you are attempting to unlawfully enforce federal law.

3 1. Admit that a "national" is statutorily defined as a person who owes allegiance to a "state":

4 TITLE 8 > CHAPTER 12 > SUBCHAPTER 1 > Sec. 1101.  
 5 Sec. 1101 - Definitions

6 (21) The term "national" means a person owing permanent allegiance to a state.

7 YOUR ANSWER: \_\_\_\_\_

8 2. Admit that the "government", who are our "public servants" and "representatives" on the one hand, and the "state", on  
 9 the other hand, are two entirely different and mutually exclusive things under our Republican form of government:

10 The words 'people of the United States[\*\*\*]' and 'citizens,' are synonymous terms, and mean the same thing.  
 11 They both describe the political body who, according to our republican institutions, form the sovereignty, and  
 12 who hold the power and conduct the government through their representatives. They are what we familiarly call  
 13 the 'sovereign people,' and every citizen is one of this people, and a constituent member of this sovereignty. ..."  
 14 [Boyd v. State of Nebraska, 143 U.S. 135 (1892)]

15  
 16 "State. A people permanently occupying a fixed territory bound together by common-law habits and custom  
 17 into one body politic exercising, through the medium of an organized government, independent sovereignty and  
 18 control over all persons and things within its boundaries, capable of making war and peace and of entering into  
 19 international relations with other communities of the globe. United States v. Kusche, D.C.Cal., 56 F.Supp. 201  
 20 207, 208. The organization of social life which exercises sovereign power in behalf of the people. Delany v.  
 21 Moralitis, C.C.A.Md., 136 F.2d 129, 130. In its largest sense, a "state" is a body politic or a society of men.  
 22 Beagle v. Motor Vehicle Acc. Indemnification Corp., 44 Misc.2d 636, 254 N.Y.S.2d 763, 765. A body of people  
 23 occupying a definite territory and politically organized under one government. State ex re. Maisano v.  
 24 Mitchell, 155 Conn. 256, 231 A.2d 539, 542. A territorial unit with a distinct general body of law.  
 25 Restatement, Second, Conflicts, §3. Term may refer either to body politic of a nation (e.g. United States) or to  
 26 an individual government unit of such nation (e.g. California).

27 [...]

28 The people of a state, in their collective capacity, considered as the party wronged by a criminal deed; the  
 29 public; as in the title of a cause, "The State vs. A.B."  
 30 [Black's Law Dictionary, Sixth Edition, p. 1407]

31 YOUR ANSWER: \_\_\_\_\_

32 3. Admit that the U.S. Supreme Court has identified three definitions of the term "United States".

33 "The term 'United States' may be used in any one of several senses. It may be merely the name of a sovereign  
 34 occupying the position analogous to that of other sovereigns in the family of nations. It may designate the  
 35 territory over which the sovereignty of the United States extends, or it may be the collective name of the states  
 36 which are united by and under the Constitution."  
 37 [Hooven & Allison Co. v. Evatt, 324 U.S. 652 (1945)]

38 YOUR ANSWER (circle one): Admit/Deny

39 4. Admit that because there are three definitions of the term "United States", then there must also be at least three distinct  
 40 and different types of "citizens of the United States".

41 YOUR ANSWER (circle one): Admit/Deny



5. Admit that a person who is a "citizen of the United States" as that term is used in the Fourteenth Amendment to the U.S. Constitution is NOT the same thing as a statutory "citizen and national of the United States" as defined in 8 U.S.C. §1401:

"The 1<sup>st</sup> section of the 14<sup>th</sup> article [Fourteenth Amendment], to which our attention is more specifically invited, opens with a definition of citizenship not only citizenship of the United States[\*\*\*], but citizenship of the states. No such definition was previously found in the Constitution, nor had any attempt been made to define it by act of Congress. It had been the occasion of much discussion in the courts, by the executive departments and in the public journals. It had been said by eminent judges that no man was a citizen of the United States[\*\*\*] except as he was a citizen of one of the states composing the Union. Those therefore, who had been born and resided always in the District of Columbia or in the territories, though within the United States[\*], were not citizens. Whether this proposition was sound or not had never been judicially decided." [Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

"The earliest case is that of *Hepburn v. Ellzey*, 2 Cranch, 445, 2 L. ed. 332, in which this court held that, under that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense of that instrument. The result of that examination is a conviction that the members of the American confederacy only are the states contemplated in the Constitution . . . and excludes from the term the signification attached to it by writers on the law of nations.' This case was followed in *Barney v. Baltimore*, 6 Wall. 280, 18 L. ed. 825, and quite recently in *Hooe v. Jamieson*, 166 U.S. 395, 41 L. ed. 1049, 17 Sup. Ct. Rep. 596. The same rule was applied to citizens of territories in *New Orleans v. Winter*, 1 Wheat. 91, 4 L. ed. 44, in which an attempt was made to distinguish a territory from the District of Columbia. But it was said that 'neither of them is a state in the sense in which that term is used in the Constitution.' In *Scott v. Jones*, 5 How. 343, 12 L. ed. 181, and in *Miners' Bank v. Iowa ex rel. District Prosecuting Attorney*, 12 How. 1, 13 L. ed. 867, it was held that under the judiciary act, permitting writs of error to the supreme court of a state in cases where the validity of a state statute is drawn in question, an act of a territorial legislature was not within the contemplation of Congress." [Downes v. Bidwell, 182 U.S. 244 (1901)]

YOUR ANSWER (circle one): Admit/Deny

6. Admit that a statutory "citizen of the United States" as defined in 8 U.S.C. §1401 and a constitutional "citizen of the United States" as defined in section 1 of the Fourteenth Amendment are mutually exclusive types of citizens and that a person CANNOT be BOTH types of citizens at the same time.

YOUR ANSWER (circle one): Admit/Deny

7. Admit that a Constitutional "citizen of the United States" is defined as a "national" under 8 U.S.C. §1101(a)(21) and a "non-citizen national" under 8 U.S.C. §1452:

TITLE 8 > CHAPTER 12 > SUBCHAPTER I > Sec. 1101.  
Sec. 1101. - Definitions

(21) The term "national" means a person owing permanent allegiance to a state.

TITLE 8 > CHAPTER 12 > SUBCHAPTER III > Part II > § 1452  
§ 1452. Certificates of citizenship or U.S. non-citizen national status; procedure

(a) Application to Attorney General for certificate of citizenship; proof; oath of allegiance

A person who claims to have derived United States citizenship through the naturalization of a parent or through the naturalization or citizenship of a husband, or who is a citizen of the United States by virtue of the provisions of section 1993 of the United States Revised Statutes, or of section 1993 of the United States Revised Statutes, as amended by section 1 of the Act of May 24, 1934 (48 Stat. 797), or who is a citizen of the United States by virtue of the provisions of subsection (c), (d), (e), (g), or (i) of section 201 of the Nationality Act of 1940, as amended (54 Stat. 1138), or of the Act of May 7, 1934 (48 Stat. 667), or of paragraph (c), (d), (e), or (g) of section 1401 of this title, or under the provisions of the Act of August 4, 1937 (50 Stat. 558), or under the provisions of section 203 or 205 of the Nationality Act of 1940 (54 Stat. 1139), or under the provisions of section 1403 of this title, may apply to the Attorney General for a certificate of citizenship. Upon proof to the satisfaction of the Attorney General that the applicant is a citizen, and that the applicant's alleged citizenship was derived as claimed, or acquired, as the case may be, and upon taking and subscribing before a member of

the Service within the United States to the oath of allegiance required by this chapter of an applicant for naturalization, such individual shall be furnished by the Attorney General with a certificate of citizenship, but only if such individual is at the time within the United States.

YOUR ANSWER (circle one): Admit/Deny

8. Admit that neither the "federal government" nor the "national government" have legislative jurisdiction within a state of the Union, according to the U.S. Supreme Court.

"It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, 241 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation." [Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)]

YOUR ANSWER (circle one): Admit/Deny

9. Admit that because neither the "federal government" nor the "national government" have legislative jurisdiction within a state of the Union, then no statute or "legislation" that it might write can prescribe the status or condition, including the citizenship status, of those born within the exclusive jurisdiction of a state of the Union.

"Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the law of comity must necessarily rest, the following maxims: First 'that every nation possesses an exclusive sovereignty and jurisdiction within its own territory'; secondly, 'that no state or nation can by its laws directly affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural born subjects or others.' The learned judge then adds: 'From these two maxims or propositions there follows a third, and that is that whatever force and obligation the laws of one country have in another depend solely upon the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and upon its own express or tacit consent.' Story on Conflict of Laws §23." [Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio St. 16, 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905)]

YOUR ANSWER (circle one): Admit/Deny

10. Admit that the "national government" and the "federal government" legislate for two distinctly different and mutually exclusive territorial jurisdictions.

"It is clear that Congress as a legislative body, exercises two species of legislative power: the one, limited as to its objects but extending all over the Union; the other, an absolute, exclusive legislative power over the District of Columbia." [Cohens v. Virginia, 19 U.S. 264, 6 Wheat. 265; 5 L.Ed. 257 (1821)]

"**NATIONAL GOVERNMENT.** The government of a whole nation, as distinguished from that of a local or territorial division of the nation, and also as distinguished from that of a league or confederation.

"A national government is a government of the people of a single state or nation, united as a community by what is termed the "social compact," and possessing complete and perfect supremacy over persons and things, so far as they can be made the lawful objects of civil government. A federal government is distinguished from a national government by its being the government of a community of independent and sovereign states, united by compact." Piqua Branch Bank v. Kroup, 6 Ohio St. 393." [Black's Law Dictionary, Revised Fourth Edition, 1968, p. 1176]

"**FEDERAL GOVERNMENT.** The system of government administered in a state formed by the union or confederation of several independent or quasi independent states; also the composite state so formed.

In strict usage, there is a distinction between a confederation and a federal government. The former term denotes a league or permanent alliance between several states, each of which is fully sovereign and independent, and each of which retains its full dignity, organization, and sovereignty, though yielding to the central authority a controlling power for a few limited purposes, such as external and diplomatic relations. In this case, the component states are the units, with respect to the confederation, and the central government acts upon them, not upon the individual citizens. In a federal government, on the other hand, the allied states form a union, not, indeed, to such an extent as to destroy their separate organization or deprive them of quasi sovereignty with respect to the administration of their purely local concerns, but so that the central power is erected into a true state or nation, possessing sovereignty both external and internal, while the administration of national affairs is directed, and its effects felt, not by the separate states deliberating as

units, but by the people of all, in their collective capacity, as citizens of the nation. The distinction is expressed, by the German writers, by the use of the two words "Staatenbund" and "Bundesstaat;" the former denoting a league or confederation of states, and the latter a federal government, or state formed by means of a league or confederation.

[Black's Law Dictionary, Revised Fourth Edition, 1968, p. 740]

YOUR ANSWER (circle one): Admit/Deny

11. Admit that the "national government" legislates ONLY for federal territory, domiciliaries, and property and not for any component of the states of the Union, and that it does so under the authority of Article 4, Section 3, Clause 2 of the Constitution, and that the U.S. Supreme Court calls this jurisdiction the "national domain".

"A person arbitrarily or forcibly held against his will for the purpose of compelling him to render personal services in discharge of a debt is in a condition of peonage. It was not claimed in that case that peonage was sanctioned by or could be maintained under the Constitution or laws either of Florida or Georgia. The argument there on behalf of the accused was, in part, that the 13th Amendment was directed solely against the states and their laws, and that its provisions could not be made applicable to individuals whose illegal conduct was not authorized, permitted, or sanctioned by some act, resolution, order, regulation, or usage of the state. That argument was rejected by every member of this court, and we all agreed that Congress had power, under the 13th Amendment, not only to forbid the existence of peonage, but to make it an offense against the United States for any person to hold, arrest, return, or cause to be held, arrested or returned, or who in any manner aided in the arrest or return, of another person, to a condition of peonage. After quoting the above sentences from the opinion in the Civil Rights Cases, Mr. Justice Brewer, speaking for the court, said: 'Other authorities to the same effect might be cited. It is not open to doubt that Congress may enforce the 13th Amendment by direct legislation, punishing the holding of a person in slavery or in involuntary servitude, except as a punishment for crime. In the exercise of that power Congress has enacted these sections denouncing peonage, and punishing one who holds another in that condition of involuntary servitude. \*34 This legislation is

not limited to the territories or other parts of the strictly national domain, but is operative in the states and wherever the sovereignty of the United States extends.

We entertain no doubt of the validity of this legislation, or of its applicability to the case of any person holding another in a state of peonage, and this whether there be municipal ordinance or state law sanctioning such holding. It operates directly on every citizen of the republic, wherever his residence may be.'

[Hodges v. U.S., 203 U.S. 1, 27 S.Ct. 6 (U.S. 1906)]

"It is contended that we should dismiss this action on the ground that the Attorney General has not been granted power either to file or to maintain it. It is \*27 not denied that Congress has given a very broad authority to the Attorney General to institute and conduct litigation in order to establish and safeguard government rights and properties. The argument is that Congress has for a long period of years acted in such a way as to manifest a clear policy to the effect that the states, not the Federal Government, have legal title to the land under the three-mile belt. Although Congress has not expressly declared such a policy, we are asked to imply it from certain conduct of Congress and other governmental agencies charged with responsibilities concerning the national domain. And, in effect, we are urged to infer that Congress has by implication amended its long-existing statutes which grant the Attorney General broad powers to institute and maintain court proceedings in order to safeguard national interests.

An Act passed by Congress and signed by the President could, of course, limit the power previously granted the Attorney General to prosecute claims for the Government. For Article IV, s 3, Cl. 2 of the Constitution vests in Congress 'Power to dispose of and make all needful Rules and Regulations respecting the Territory or other Property belonging to the United States.' We have said that the constitutional power of Congress in this respect is without limitation. United States v. City and County of San Francisco, 310 U.S. 16, 29, 30, 60 S.Ct. 749, 756, 757, 84 L.Ed. 1050. Thus neither the courts nor the executive agencies, could proceed contrary to an Act of Congress in this congressional area of national power. [U.S. v. State of Cal., 332 U.S. 19, 67 S.Ct. 1658 (U.S. 1947)]

YOUR ANSWER (circle one): Admit/Deny

12. Admit that persons not domiciled on federal territory nor participating in federal franchises are NOT part of the "national domain" or the "national government" as defined earlier.

<sup>7</sup> 5 U.S.C. ss 291, 309; 5 U.S.C.A. ss 291, 309; United States v. San Jacinto Tin Co., 125 U.S. 273, 279, 284, 8 S.Ct. 850, 854, 856, 31 L.Ed. 747; Kern River Co. v. United States, 257 U.S. 147, 154, 155, 42 S.Ct. 60, 62, 63, 66 L.Ed. 175; Sanitary District of Chicago v. United States, 266 U.S. 405, 425, 426, 45 S.Ct. 176, 178, 179, 69 L.Ed. 352; see also In re Debs, 158 U.S. 564, 584, 15 S.Ct. 900, 906, 39 L.Ed. 1092; United States v. State of Oregon, 295 U.S. 1, 24, 55 S.Ct. 610, 619, 79 L.Ed. 1267; United States v. State of Wyoming, 323 U.S. 669, 65 S.Ct. 34, 89 L.Ed. 543; 331 U.S. 440, 67 S.Ct. 1319.

**Why You Are a "national" or a "state national" and NOT a "U.S. citizen"**

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EXHIBIT: \_\_\_\_\_

1 YOUR ANSWER (circle one): Admit/Deny

2 13. Admit that any attempt to "presume" or wrongfully conclude that a person or his private property is part of the  
3 "national domain" who in fact is not constitutes an act of eminent domain in which private property is being unlawfully  
4 converted to a "public use" in criminal violation of 18 U.S.C. §654.

5 *"Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness; and to 'secure,' not grant or create, these rights, governments are instituted. That property [or income] which a*  
6 *man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use*  
7 *it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit; second,*  
8 *that if he devotes it to a public use, he gives to the public a right to*  
9 *control that use; and third, that whenever the public needs require, the public may take it upon*  
10 *payment of due compensation."*  
11 *[Budd v. People of State of New York, 143 U.S. 517 (1892)]*  
12

13 YOUR ANSWER (circle one): Admit/Deny

14 14. Admit that the distinctions between the "national government" and the "federal government" is a product of the  
15 separation of powers doctrine, which was put there by the framers of the constitution for the express purpose of protecting  
16 our rights and liberties.

17 *"We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S.*  
18 *Const., Art. I, 8. As James Madison wrote, "[t]he powers delegated by the proposed Constitution to the federal*  
19 *government are few and defined. Those which are to remain in the State governments are numerous and*  
20 *indefinite." The Federalist No. 45, pp. 292-293 (C. Rossiter ed. 1961). This constitutionally*  
21 *mandated division of authority "was adopted by the Framers*  
22 *to ensure protection of our fundamental liberties." Gregory v. Ashcroft,*  
23 *501 U.S. 452, 458 (1991) (internal quotation marks omitted). "Just as the separation and independence of*  
24 *the coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in*  
25 *any one branch, a healthy balance of power between the States and the Federal Government will reduce the*  
26 *risk of tyranny and abuse from either front." Ibid. "*  
27 *[U.S. v. Lopez, 514 U.S. 549 (1995)]*

28 YOUR ANSWER (circle one): Admit/Deny

29 15. Admit that those in the legal profession or the government who refuse to acknowledge all of the implications of the  
30 separation of powers doctrine are engaged in a willful oppression of the rights and liberties of those persons in states of the  
31 Union who are protected by it.

32 See: <http://famguardian.org/Subjects/LawAndGovt/Articles/SeparationOfPowersDoctrine.htm>

33 YOUR ANSWER (circle one): Admit/Deny

34 16. Admit that a judge or public servant who refuses to recognize all of the implications of the separation of powers  
35 doctrine is a de facto usurper and tyrant who is acting as a private individual and not an officer of the government.

36 *"... the maxim that the King can do no wrong has no place in our system of government; yet it is also true, in*  
37 *respect to the State itself, that whatever wrong is attempted in its name is imputable to its government and not*  
38 *to the State, for, as it can speak and act only by law, whatever it does say and do must be lawful. That which*  
39 *therefore is unlawful because made so by the supreme law, the Constitution of the United States, is not the*  
40 *word or deed of the State, but is the mere wrong and trespass of those individual persons who falsely spread*  
41 *and act in its name."*

42 *"This distinction is essential to the idea of constitutional government. To deny it or blot it out obliterates the*  
43 *line of demarcation that separates constitutional government from absolutism, free self- government based on*  
44 *the sovereignty of the people from that despotism, whether of the one or the many, which enables the agent of*  
45 *the state to declare and decree that he is the state; to say 'L'Elat, c'est moi.' Of what avail are written*  
46 *constitutions, whose bills of right, for the security of individual liberty, have been written too often with the*  
47 *blood of martyrs shed upon the battle-field and the scaffold, if their limitations and restraints upon power*  
48 *may be overpassed with impunity by the very agencies created and appointed to guard, defend, and enforce*  
49 *them; and that, too, with the sacred authority of law, not only compelling obedience, but entitled to respect?*



And how else can these principles of individual liberty and right be maintained, if, when violated, the judicial tribunals are forbidden to visit penalties upon individual offenders, who are the instruments of wrong, whenever they interpose the shield of the state? The doctrine is not to be tolerated. The whole frame and scheme of the political institutions of this country, state and federal, protest against it. Their continued existence is not compatible with it. It is the doctrine of absolutism, pure, simple, and naked, and of communism which is its twin, the double progeny of the same evil birth."  
 [Poindexter v. Greenhow, 114 U.S. 270; 5 S.Ct. 903 (1885)]

YOUR ANSWER (circle one): Admit/Deny

17. Admit that a judge or public servant who refuses to recognize all of the implications of the separation of powers doctrine upon his authority is violating his oath of office and acting not as a judge, but a private individual who has surrendered judicial and sovereign immunity and agreed to accept personal responsibility for his usurpations.

"An officer who acts in violation of the Constitution ceases to represent the government."  
 [Brookfield Const. Co. v. Stewart, 284 F.Supp. 94]

"In another, not unrelated context, Chief Justice Marshall's exposition in *Cohens v. Virginia*, 6 Wheat, 264 (1821) TA U "Cohens v. Virginia, 6 Wheat, 264 (1821)" is "Cohens v. Virginia, 6 Wheat, 264 (1821)" is I, could well have been the explanation of the Rule of Necessity: he wrote that a court "must take jurisdiction if it should. The judiciary cannot, as the legislature may, avoid a measure because it approaches the confines of the constitution. We cannot pass it by, because it is doubtful. With whatever doubts, with whatever difficulties, a case may be attended, we must decide it, if it be brought before us. We have no more right to decline the exercise of jurisdiction which is given, than to usurp that which is not given. The one or the other would be treason to the constitution. Questions may occur which we would gladly avoid; but we cannot avoid them." *Id.*, at 404 (emphasis added)  
 [U.S. v. Will, 449 U.S. 200 (1980)]

"In such case the judge has lost his judicial function, has become a mere private person, and is liable as a trespasser for damages resulting from his unauthorized acts."

"Judge's honesty of purpose and sincere belief that he was acting in discharge of his official duty was not available as defense in action."

"Where there is no jurisdiction there is no judge; the proceeding is as nothing. Such has been the law from the days of the *Marshalsea*, 10 Coke 68; also *Bradley v. Fisher*, 13 Wall 335, 351."  
 [Manning v. Ketcham, 58 F.2d 948]

YOUR ANSWER (circle one): Admit/Deny

18. Admit that Subtitle A of the Internal Revenue Code only applies to ONE of the three definitions of "United States" indicated above, in which the "United States" is defined as the District of Columbia pursuant to 26 U.S.C. §7701(a)(9) and (a)(10).

TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. [Internal Revenue Code]  
Sec. 7701. - Definitions

(a)(9) United States

The term "United States" when used in a geographical sense includes only the States and the District of Columbia.

(a)(10) State

The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

1 YOUR ANSWER (circle one): Admit/Deny.

2 19. Admit that when a statutory definition of a word is provided, that definition supersedes and replaces, and NOT  
3 enlarges, the common or ordinary meaning of the word.

4 *"It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress' use of the term "propaganda" in this statute, as indeed  
5 in other legislation, has no pejorative connotation. As judges, it is our duty to [481 U.S. 485] construe  
6 legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who  
7 has not even read it."  
8 [Meese v. Keene, 481 U.S. 465, 484 (1987)]*

10 YOUR ANSWER: \_\_\_\_\_

11 20. Admit that the things or classes of things described in a statutory definition exclude all things not specifically identified  
12 somewhere within the statute or other related sections of the Title:

13 *"As a rule, 'a definition which declares what a term "means" . . . excludes any meaning that is not stated"  
14 [Colautti v. Franklin, 439 U.S. 379 (1979), n. 10]*

15 *"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one  
16 thing is the exclusion of another. Birgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock v. Bowles,  
17 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or  
18 things are specified in a law, contract, or will, an intention to exclude all others from its operation may be  
19 inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects  
20 of a certain provision, other exceptions or effects are excluded."  
21 [Black's Law Dictionary, Sixth Edition, p. 581]*

22 YOUR ANSWER: \_\_\_\_\_

23 21. Admit that no judge has the authority to enlarge or expand a definition to include things not explicitly stated in the  
24 statute itself because judges are not part of the legislative branch of the government.

25 *"In the interpretation of statutes levying taxes, it is the established rule not to extend their provisions by  
26 implication beyond the clear import of the language used, or to enlarge their operations so as to embrace  
27 matters not specifically pointed out. In case of doubt they are construed most strongly against the government  
28 and in favor of the citizen."  
29 [Gould v. Gould, 245 U.S. 151 (1917)]*

30 YOUR ANSWER: \_\_\_\_\_

31 22. Admit that a judge who extends the meaning of a term beyond that clearly stated in the statute itself is effectively  
32 "legislating from the bench", exceeding his or her delegated authority, and destroying the separation of powers which was  
33 put there for the protection of our Constitutional rights.

34 *"But, allowing the people to make constitutions and unmake them, allowing their representatives to make laws  
35 and unmake them, and without our interference as to their principles or policy in doing it, yet, when  
36 constitutions and laws are made and put in force by others, then the courts, as empowered by the State or the  
37 Union, commence their functions and may decide on the rights which conflicting parties can legally set up  
38 under them, rather than about their formation itself. Our power begins after theirs ends. Constitutions and  
39 laws precede the judiciary, and we act only under and after them, and as to disputed rights beneath them,  
40 rather than disputed points in making them. We speak what is the law, jus dicere, we speak or construe what  
41 is the constitution, after both are made, but we make, or revise, or control neither."  
42 [Luther v. Borden, 48 U.S. 1 (1849)]*

43 YOUR ANSWER: \_\_\_\_\_

44 23. Admit that the ordinary or common definition of a word appearing within a revenue statute may only be implied when  
45 there is no governing statutory definition.

46 *"When a statute includes an explicit definition, we must follow that definition, even if it varies from that  
47 term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory*

definition of the term excludes unstated meanings of that term"); *Colautti v. Franklin*, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated'"); *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."  
[*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

YOUR ANSWER: \_\_\_\_\_

24. Admit that when the word "include" is used within a statutory definition in its context of meaning "in addition to", the other things that it adds to must also be specified in another section of the statutes as well or the statute is void for vagueness.

"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); *Colautti v. Franklin*, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated'"); *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole [all sections considered TOGETHER]," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."  
[*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

YOUR ANSWER: \_\_\_\_\_

**Affirmation:**

I declare under penalty of perjury as required under 26 U.S.C. §6065 that the answers provided by me to the foregoing questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these answers are completely consistent with each other and with my understanding of both the Constitution of the United States, Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not necessarily lower federal courts.

Name (print): \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Witness name (print): \_\_\_\_\_

Witness Signature: \_\_\_\_\_

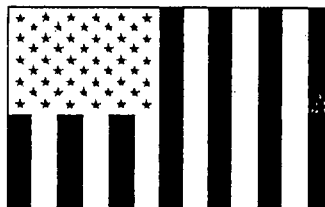
Witness Date: \_\_\_\_\_



Declaration of Independence - 1776  
 Articles of Confederation - 1777  
 The Constitution for the United States, Its Sources and Its Application  
 Our Enemy, The State by A. J. Nock  
 The Classic Critique Distinguishing 'Government' from 'STATE'  
 Trial By Jury by Lysander Spooner  
 Undermining The Constitution by Thom. J. Norton  
 A History of Lawless Government  
 The Law by Frederick Bastiat



## The United States Civil Flag of Peacetime



*We the People of the United States,*

actually have two national flags, a military flag and a civil flag for peacetime.  
 They have several important distinctions and meanings.

Almost all Americans think of the Stars and Stripes "Old Glory" as their only flag.



And IT IS BEAUTIFUL!!

The Stars and Stripes originated as a result of a resolution adopted by the Marine Committee of the Second Continental Congress at Philadelphia on June 14, 1777, for use on military installations, on ships, and in battle, directing that a U.S. flag consist of 13 stripes, alternating red and white; that a union be 13 stars, white in a blue field, representing a new Constellation.

Prior to, during the War for Independence, and after under the Articles of Confederation, smuggling was seen as a patriotic duty of the citizens of the thirteen independent and sovereign states, but after the ratification of the Constitution and the establishment of a new nation, smuggling needed to be stopped. The new nation depended on the revenue from customs tariffs, duties and taxes on imported goods in order to survive.

In 1790, with the customs laws firmly in place, Secretary of the Treasury Alexander Hamilton set to work devising adequate means of enforcing the year-old regulations. "A few armed vessels, judiciously stationed at the entrances of our ports," Hamilton suggested, "might at a small expense be made useful sentinels of our laws." Congress concurred, and that year appropriated \$10,000 to build and maintain a fleet of ten revenue cutters, which were to be placed under the charge of the customs collectors, whose responsibilities would be enforcement of the tariff laws. Along with financial responsibility, Hamilton demanded that the officers be servants of the people. "They [the officers] will always keep in mind that their Countrymen are Freemen and as such are impatient of everything that bears that least mark of a domineering spirit."

Nine years later, Congress refined the revenue cutters' role in customs operations with the passage of the Act of March 2, 1799, known as the Customs Administration Act. In particular, Congress determined "the cutters and boats employed in the service of the revenue shall be distinguished from other vessels by "an ensign and pendant, with such marks thereon as shall be prescribed and directed by the President of the United States." Additionally, the Act permitted commanders of revenue vessels to fire at other vessels failing to respond "after such pendant and ensign shall be hoisted and a gun fired by such revenue cutter as a signal." By this act the Revenue Marine (later called the Revenue Cutter Service) ensign served as the seagoing equivalent of a policeman's badge, the distinctive sign of the vessel's law enforcement authority.

The job of designing the distinguishing ensign eventually fell upon Oliver Wolcott, who had replaced Alexander Hamilton as Secretary of the Treasury in 1795. On June 1, 1799, Wolcott submitted his design to President John Adams for approval. Wolcott's proposal featured an ensign of sixteen stripes, alternating red and white, representing the number of states that had joined the Union by 1799, with the Union to be the Arms of the United States in dark blue on a white field. It is significant that Wolcott turned the arrangement of the stripes ninety degrees to vertical to differentiate the new revenue cutter ensign from the U.S. Flag, to denote civilian authority under the Treasury Department, rather than military authority under the War Department.



#25



Through usage and custom, horizontal stripes had become adopted for use over military posts, and vertical stripes adopted for use over civilian establishments. The Civil Flag, intended for peacetime usage in custom house civilian settings, had vertical stripes with blue stars on a white field. By the Law of the Flag, this design denoted civil jurisdiction under the Constitution and common law as opposed to military jurisdiction under admiralty/military law.



Although intended just for Customs house usage, the new Civil Flag became adopted by both customhouses and merchants, and others who could afford them, to show their civilian nature and not under military control. The practice of using the Customs Flag as a Civil Flag became encoded in law in 1874 when Treasury Secretary William. A. Richardson required all customhouses to display the Civil Flag.

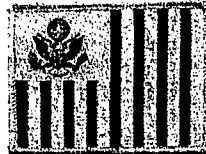
On May 26, 1913, with the approval of Senate Bill S. 2337, (shortly after the fraudulent declaration by Secretary of State Philander Knox, that the 16th Amendment had been ratified, and during the same weeks that the Federal Reserve system and the IRS were established) the U.S. Coast Guard absorbed the Revenue Cutter and the Life Saving - Lighthouse Services, becoming a part of the military forces of the United States, operating under the Treasury Department in time of peace and as a part of the Navy, subject to the orders of the Secretary of the Navy, in time of war.

The Civil Flag used by the cutter service was modified, placing the Coast Guard insignia on the stripes in the field, and was adopted under Coast Guard authority, losing it's original significance of civilian authority, which by then had long been forgotten. As the Federal government acquired more control over the States and their citizens during and after World War II, by 1951 the original Civil Flag had been phased out completely, it's existence left as an artifact of time in a few old photographs and a rare mention in old books.

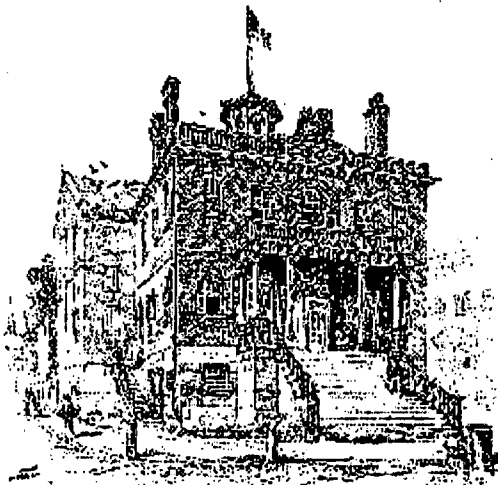
Today, the last vestige of the Civil Flag, the U.S. Coast Guard flag, being under the civil jurisdiction of the Department of Treasury during peacetime, is identical to the revenue cutter ensign, but with the service insignia emblazoned on the stripes in the field.



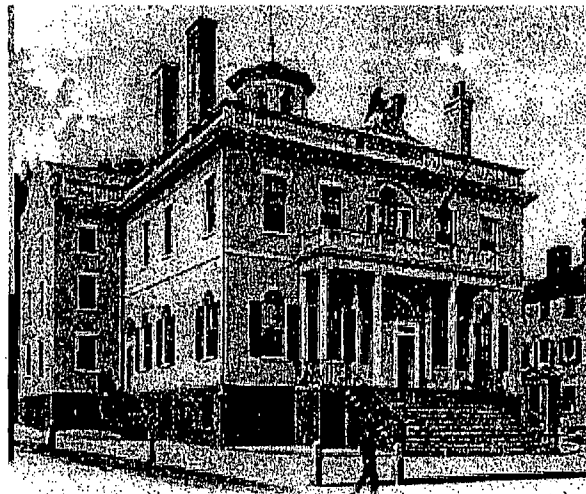
It is still seen as the shoulder patch of U.S. Customs employees but it too now has the gold fringe signifying Admiralty/Military/Law Merchant jurisdiction.



Nathaniel Hawthorne's *The Scarlet Letter*, published in 1850 before the War Between The States has this description of the U.S. Civil Flag in the introduction, "The Custom House" —



Salem Custom House - 1850



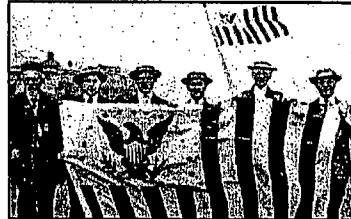
Custom House, Salem, Mass.  
Salem Custom House - circa 1900

"... Here, with a view from its front windows adown this not very enlivening prospect, and thence across the harbour, stands a spacious edifice of brick. From the loftiest point of its roof, during precisely three and a half hours of each forenoon, floats or droops, in breeze or calm, the banner of the republic; but with the thirteen stripes turned vertically, instead of horizontally, and thus indicating that a civil, and not a military, post of Uncle Sam's government is here established. Its front is ornamented with a portico of half-a-dozen wooden pillars, supporting a balcony, beneath which a flight of wide granite steps descends towards the street. Over the entrance hovers an enormous specimen of the American eagle, with outspread wings, a shield before her breast, and, if I recollect aright, a bunch of intermingled thunder-bolts and barbed arrows in each claw. With the customary infirmity of temper that characterizes this unhappy fowl, she appears by the fierceness of her beak and eye, and the general truculency of her attitude, to threaten mischief to the inoffensive community; and especially to warn all citizens careful of their safety against intruding on the premises which she overshadows with her wings. Nevertheless, vixenly as she looks, many people are seeking at this very moment to shelter themselves under the wing of the federal eagle; imagining, I presume, that her bosom has all the softness and snugness of an eiderdown pillow. But she has no great tenderness even in her best of moods, and, sooner or later -- oftener soon than late -- is apt to fling off her nestlings with a scratch of her claw, a dab of her beak, or a rankling wound from her barbed arrows."

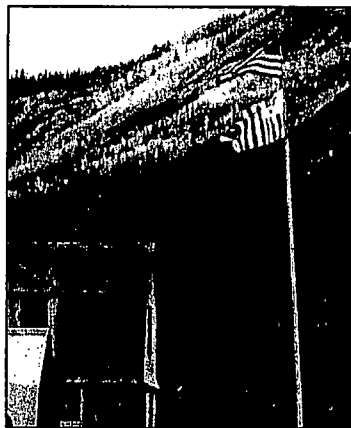
Before 1940, no U.S. flag, civil or military, flew within the forty-eight states except in federal settings and installations. Only state flags did. Since the 1935 institution of Social Security and the Buck Act of 1940, 4 U.S.C.S. Ch. 4 Sec. 104-113, by clever legal maneuvers the feds have entirely circumvented the U.S. Constitution, and have overlaid federal territorial jurisdiction on the sovereign States, bringing them under the admiralty/military jurisdiction of Law Merchant, the Uniform Commercial Code (UCC), the law of Creditors and Debtors.

Since then the U.S. military flag appears beside, or in place of, the state flags in nearly all locations within the states. All of the state courts and even the municipal ones now openly display it. In the last half century they have more openly declared the military/admiralty law jurisdiction with the addition of the gold fringe to the flag, the military flag of the Commander-in-Chief of the Armed Forces.

Such has been the path that has brought us under the Law of the Military Flag. This should have raised serious questions from many citizens long ago, but we've been educated to listen and believe what we are told, not to ask questions, or think for ourselves and search for the truth.



The Flag of Peace  
US Civil Flags in 1919 at the end of World War I



US Civil Flag at the Eagle, Alaska custom-house,  
on the Yukon River at the Canadian border, circa 1997

Photograph by Walter Kenaston

Treason in Government!! Admiralty on Land!!

The Flags of the Several united States

Dimensions of the US Civil Peace Flag  
To Fabricate One Yourself

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#24

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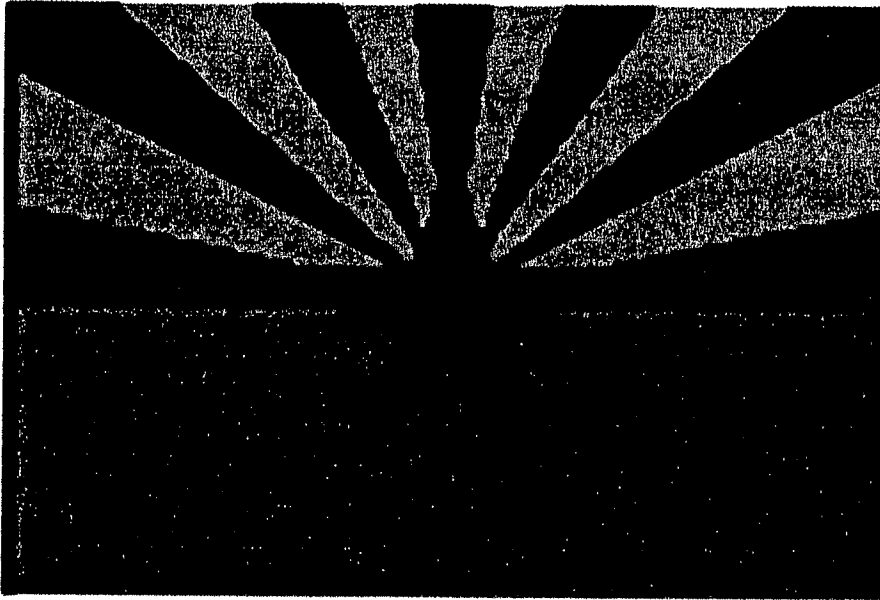
E-MAIL

On the Web November 28, 2000

Three mighty important things, Parn'r, LOVE And PEACE and FREEDOM

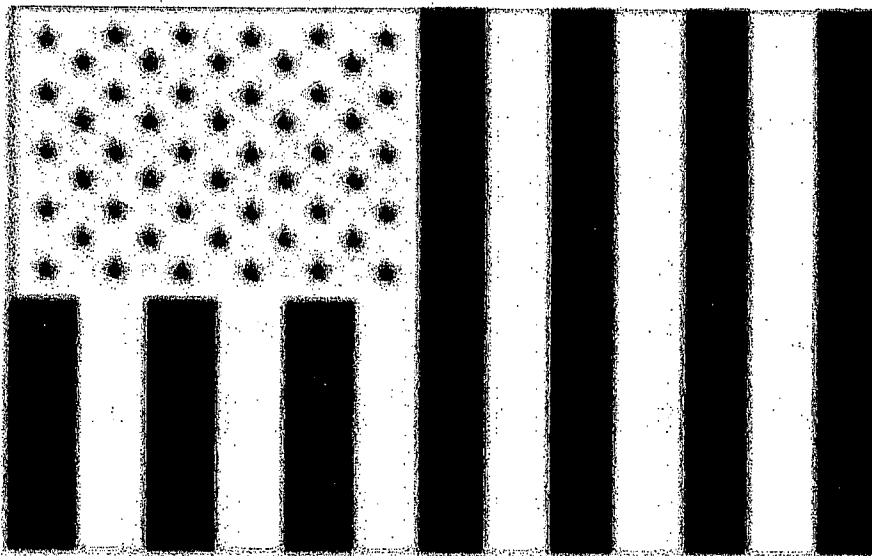


#24



flag.

This is the Arizona State



This is the United States flag; it is a flag of peace. It was described in Nathaniel Hawthorne's "Scarlet Letter" published in 1850 before the War Between the States. The description of the U.S. Civil Flag is in the introduction, "The Custom House" —". . . Here, with a view from its front windows adown this not very enlivening prospect, and thence across the harbor, stands a spacious edifice of brick. From the loftiest point of its roof, during precisely three and a half hours of each forenoon, floats or droops, in breeze or calm, the banner of the republic; but with the thirteen stripes turned vertically, instead of horizontally, and thus indicating that a civil, and not a military, post of Uncle Sam's government is here established.

#24



### State or Local Law Enforcement Application for Reimbursement for Original Information

1. Requesting Agency Name	2. Address
3. Contact Person (Name & Title)	4. Telephone Number ( ) ( )

Individual involved in illegal drug-related activities (or money laundering in connection with such activities).

5. Name	6. Address	7. SSN (if known)
---------	------------	-------------------

8. Summary of information provided to the IRS (attach additional sheets, if necessary):

9. Summary of costs incurred in your investigation (including but not limited to reasonable expenses, per diem, and overtime).  
Attach additional sheets if necessary.

10. Have any other reimbursements been received, or applied for, for expenses incurred in the investigation of the individual named in (2) above under any other program or arrangement including, but not limited to, Federal or state forfeiture programs, state revenue laws, i.e., Federal and state equitable sharing arrangements.

NO ☐

YES ☐ If yes, please attach copies of DAG-71, IRS Form 9061 or other claim for an equitable share of asset forfeitures

11. Name of IRS employee to whom violation was reported	12. Title	13. Date Violation reported (Month, Day, Year)
---	-----------	---

14. Certification: The requesting certifies that the above information is true and accurate

Signature	Title	Date
-----------	-------	------

The following is to be completed by the  
Internal Revenue Service

#### Allowance of Reimbursement

District	Sum Recovered \$	Amount of Reimbursement
----------	---------------------	-------------------------

In consideration of the original information that was furnished by the claimant named above, which concerns a violation of the internal revenue laws and which led to the collection of taxes, penalties, and additions to tax collected in the sum shown above, I approve payment of a reimbursement in the amount stated.

Signature of Service Center Director

Date

425

**State or Local Law Enforcement Application  
for Reimbursement for Original Information**

**General Information**

- 1) This application is voluntary and the information requested enables us to determine and pay reimbursements.
- 2) Not providing the information requested may result in the suspension of the processing of this application.
- 3) Our authority for asking for the information on this form is derived from 26 U.S.C. 7624.
- 4) No reimbursement shall be paid to you in any case where the taxes recovered total less than \$50,000.
- 5) The term "taxes recovered" means additional taxes, penalties, and additions to tax collected with respect to illegal drug-related activities (or money laundering in connection with such activities), but not additional interest or criminal fines that may be collected.
- 6) The amount of the reimbursement payable is at the discretion of the IRS District Director or Service Center Director and shall be equal to the cost incurred in your investigation of the taxpayer (including but not limited to reasonable expenses, per diem, salary, and overtime) but not to exceed 10 percent of the sum recovered.
- 7) No reimbursement will be made for expenses incurred in the investigation of a taxpayer which have been reimbursed under any other program or arrangement including, but not limited to, Federal or state equitable sharing arrangements.
- 8) The reimbursement will be paid after collection from the taxpayer and after the expiration of the applicable period of limitations for filing a claim for refund by the taxpayer, unless adequate indemnification is provided.

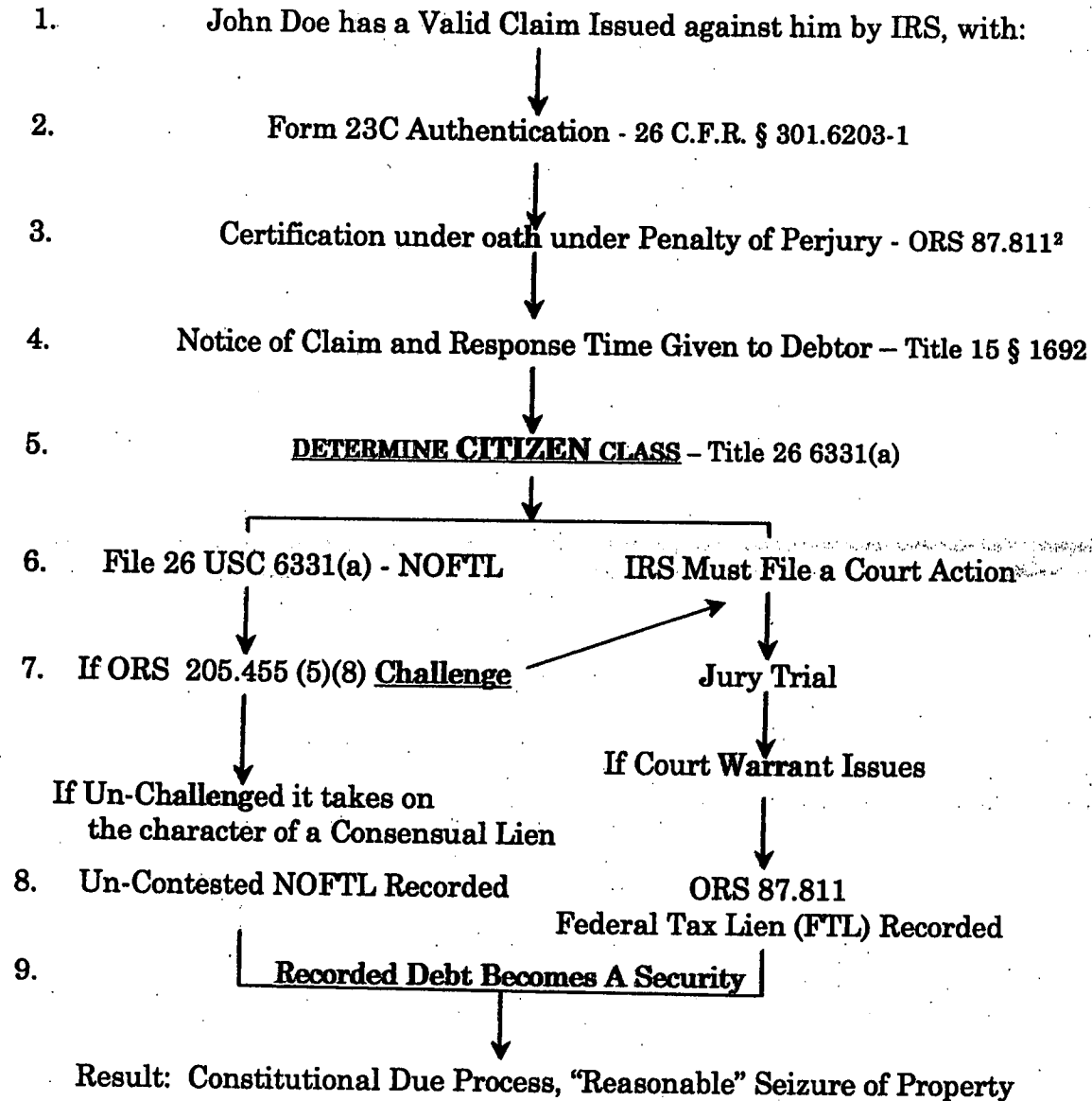
**Instructions**

- 1) Submit this application to the Chief, Criminal Investigation Division of the Internal Revenue Service District in which the taxpayer is located as soon as practicable after submitting the information but not later than 30 days after the Service notifies you of the amount of taxes recovered as a result of the information submitted.
- 2) Include all of the information which you provided to the IRS. For an agency to be eligible for a reimbursement, the information provided must have substantially contributed to the recovery of the tax.

## SUMMARY AND DIAGRAM OF LAWFUL TAX COLLECTION ACTION

"It is well established that a lien is lost if the steps required to perfect it are not taken in the same manner and within the time prescribed by law."<sup>1</sup>

### Steps



<sup>1</sup> *Strickland v. General Building and Masonry Contractors, Inc.*, 22N.C. App. 729,731, 207 S.E. 2d 399, 400 (1974) citing *Priddy v. Lumber Co.*, 258 N.C. 653,129 S.E. 2d 256 (1963).

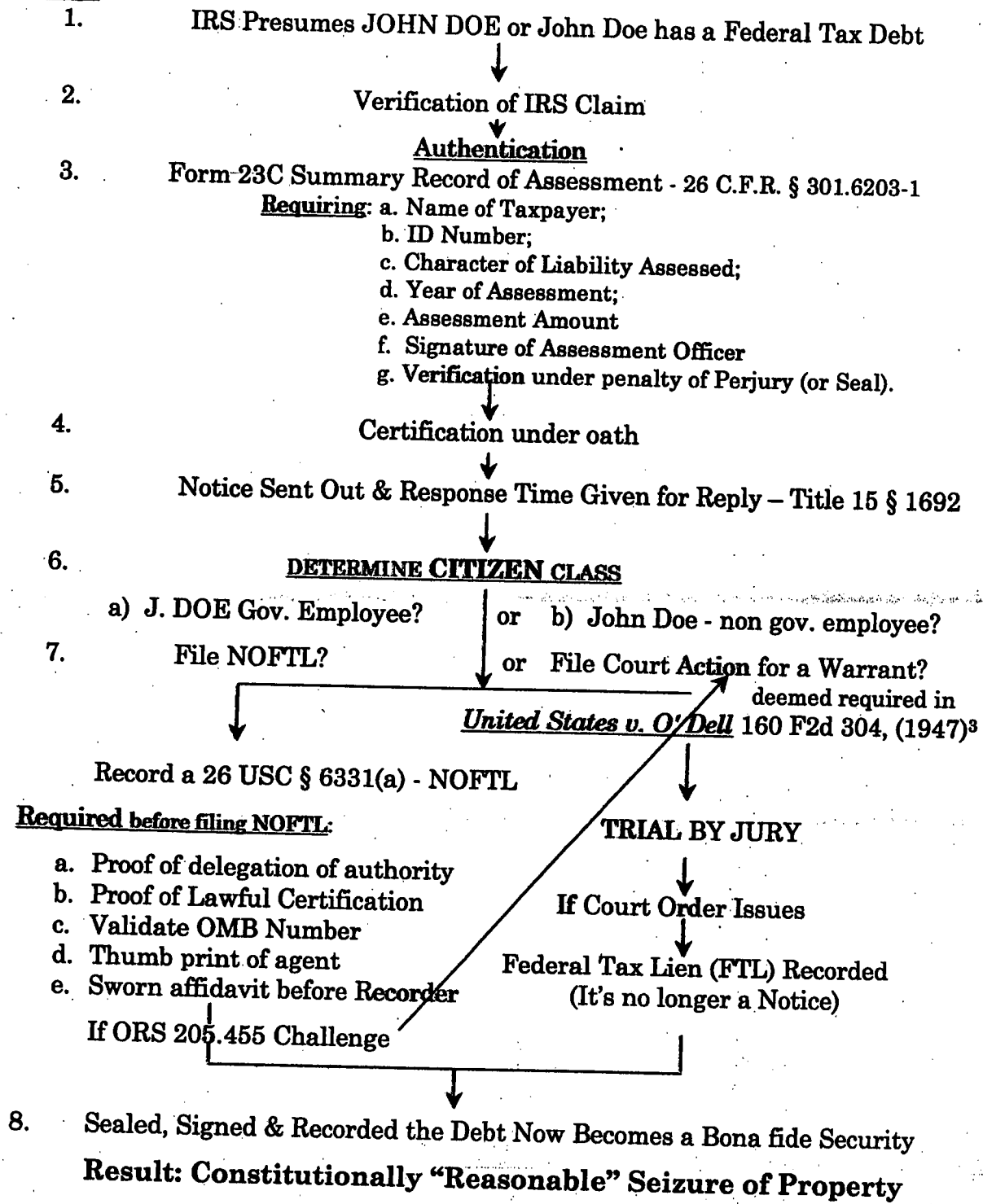
<sup>2</sup> ORS 87.811 authorizes NOFTL filings only if certified under oath, as Federal Policy and regulations require.

#26

## DETAILED DUE PROCESS OF LAW DIAGRAM

"Presumed Innocent Until Proven Guilty"

Steps



#26



### State or Local Law Enforcement Application for Reimbursement for Original Information

1. Requesting Agency Name	2. Address
3. Contact Person (Name & Title)	4. Telephone Number ( ) ( )

Individual involved in illegal drug related activities (or money laundering in connection with such activities):

5. Name	6. Address	7. SSN (if known)
---------	------------	-------------------

8. Summary of information provided to the IRS (attach additional sheets, if necessary):

9. Summary of costs incurred in your investigation (including but not limited to reasonable expenses, Per diem, and overtime).  
Attach additional sheets if necessary.

10. Have any other reimbursements been received, or applied for, for expenses incurred in the investigation of the individual named in (2) above under any other program or arrangement including, but not limited to, Federal or state forfeiture programs, state revenue laws, i.e., Federal and state equitable sharing arrangements.

NO ☐

YES ☐ If yes, please attach copies of DAG-71, IRS Form 9061 or other claim for an equitable share of asset forfeitures

11. Name of IRS employee to whom violation was reported	12. Title	13. Date Violation reported (Month, Day, Year)
---	-----------	---

14. Certification: The requesting certifies that the above information is true and accurate

Signature	Title	Date
-----------	-------	------

**The following is to be completed by the  
Internal Revenue Service**

#### Allowance of Reimbursement

District	Sum Recovered \$	Amount of Reimbursement
----------	---------------------	-------------------------

In consideration of the original information that was furnished by the claimant named above, which concerns a violation of the internal revenue laws and which led to the collection of taxes, penalties, and additions to tax collected in the sum shown above, I approve payment of a reimbursement in the amount stated.

# 25

**State or Local Law Enforcement Application  
for Reimbursement for Original Information**

**General Information**

- 1) This application is voluntary and the information requested enables us to determine and pay reimbursements.
- 2) Not providing the information requested may result in the suspension of the processing of this application.
- 3) Our authority for asking for the information on this form is derived from 26 U.S.C. 7624.
- 4) No reimbursement shall be paid to you in any case where the taxes recovered total less than \$50,000.
- 5) The term "taxes recovered" means additional taxes, penalties, and additions to tax collected with respect to illegal drug-related activities (or money laundering in connection with such activities), but not additional interest or criminal fines that may be collected.
- 6) The amount of the reimbursement payable is at the discretion of the IRS District Director or Service Center Director and shall be equal to the cost incurred in your investigation of the taxpayer (including but not limited to reasonable expenses, per diem, salary, and overtime) but not to exceed 10 percent of the sum recovered.
- 7) No reimbursement will be made for expenses incurred in the investigation of a taxpayer which have been reimbursed under any other program or arrangement including, but not limited to, Federal or state equitable sharing arrangements.
- 8) The reimbursement will be paid after collection from the taxpayer and after the expiration of the applicable period of limitations for filing a claim for refund by the taxpayer, unless adequate indemnification is provided.

**Instructions**

- 1) Submit this application to the Chief, Criminal Investigation Division of the Internal Revenue Service District in which the taxpayer is located as soon as practicable after submitting the information but not later than 30 days after the Service notifies you of the amount of taxes recovered as a result of the information submitted.
- 2) Include all of the information which you provided to the IRS. For an agency to be eligible for a reimbursement, the information provided must have substantially contributed to the recovery of the tax.

#85

## SENATOR HARKINS - IRS KNOWLEDGE

Although the IR Code is used as the basis for the so called income tax, the personal income tax does not derive its authority from the 16<sup>th</sup> Amendment, Brushaber v. Union Pacific RR or any other constitutional or federal provision, as those authorities fell with the loss of our national money standard in 1933. Since 1933, the people have formed new a new unincorporated United States in trust by their silence in accepting the loss of their ability for paying their debts at law. In other words, the suspension of our national money standard created a void in the law. Consequently, a resulting or implied trust rushed in to fill the void. In a resulting or implied trust, there are not terms of how and who is to administer the terms of the trust, *therefore you cannot* put the blame on anyone besides the people for letting the trust be established. "The United States Government may be the trustee of a charitable trust," Russell v. Allen, 107 U.S 163; 27 L.Ed. 397, and further; The United States or a state has capacity to take and hold property upon a charitable trust, but in absence of a statute otherwise providing, the charitable trust is unenforceable against the United States or a state." In other words, the code does not define who is required to file and what the terms are, but when you use the IR Code as your argument, you admit to conveying your estate to the public trust, thus all your arguments have little or no merit. It then is a constant battle finding niches in the code which the IRS eventually overcomes and it comes down to how much you owe and when you are going to pay. In the mean time, you cannot own anything because they put a lien on it and it is hell getting rid of the lien.

You must also remember that you are also considered a beneficiary to the trust and as such, unjust enrichment comes into play. Article IV, Section 3 of the Constitution states: "New States may be admitted by the Congress into this Union; but no new State shall be formed or erected within the Jurisdiction of any other State nor any State be formed by the Junction of two or more States, or Parts of States, without the Consent of the Legislatures of the States concerned as well as of the Congress." Article IV, Sec. 3 clearly states that in order to establish new incorporated States under the Constitution, the legislatures and Congress must follow the Constitutional rules. But, being there is no prohibition under Article IV, Sec. 3 or any other provisions of the Constitution to prohibit the people from forming an association of new unincorporated states, and just being there is no charter of incorporation of the new states and just what its duties are, i.e., its intents and purposes, a resulting implied charitable trust is formed by operation, of law.

As a result of the foregoing, when you go into court, the judge constructs a trust whereby he takes judicial notice [of the presumption that you are a beneficiary of the trust and the presumption is the fact until rebutted with evidence] and invokes unjust enrichment on your part. Consequently there is no Constitutional Law, only the conscience of the masses in the trust governed by courts of equity 'whereby all property, real and personal is held in common to everybody in the trust, i.e., every person re-insures each others debts and responsibility, in limited liability. In other words, by operation of law, the people have formed new unincorporated states that operate outside the Constitution under their right to contract and convey their property as a gift in trust, thereby creating relative rights instead of absolute rights. As stated earlier, being there is no charter of incorporation and just what its duties and jurisdiction consist of, this public trust of unincorporated states reverts back to the Articles of Confederation because, under the Articles, taxation and commerce were and

#27

Court Name: USDC California Southern  
Division: 3  
Receipt Number: CAS005491  
Cashier ID: sramirez  
Transaction Date: 09/22/2009  
Payer Name: WALK-UP CUSTOMER

-----  
POWER OF ATTORNEY  
For: WALK-UP CUSTOMER  
Amount: \$39.00  
-----

CASH  
Amt Tendered: \$39.00  
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Total Due: \$39.00  
Total Tendered: \$39.00  
Change Amt: \$0.00

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There will be a fee of \$45.00  
charged for any returned check.